



# Fiscal Empowerment of City Governments:

Key Financial Indicators and Challenges  
in Data Availability



**Phase 2 Provisional Report**  
**Section A**

November 2022



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**Praja Foundation** conducted a data driven study in 31 cities from across 18 states (including NCT of Delhi and UT of Jammu and Kashmir) across India. Our study shares insights on the current status of 'Financial Empowerment of City Governments'. Throughout the process eminent scholars and subject-matter experts guided our way. We render our sincere gratitude for their contribution to this project.

We would also like to thank **National Institute of Urban Affairs (NIUA)** for being the knowledge partner. We would like to sincerely thank the members of the Advisory Committee for their continuous support and guidance throughout the study and the course of the report preparation.

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## CHAPTER 1. BACKGROUND

'Fiscal Empowerment' primarily involves providing independent financial powers to raise financial resources and receipt of the city government. It aims towards systematic and predictable rule-based fiscal transfers enhancing the financial resources of the City Governments. Efficient financial management should go hand-in-hand to uphold full-fledged fiscal empowerment of the City Governments.



## 1.1 FOREWORD

The rapid pace of urbanisation in India presents considerable challenges to the current structure of urban governance. Cities are engines of India's economic growth and provide employment opportunities which attract talent from across the country. A city government is primarily responsible to design policies and initiate reforms that will ensure efficient as well as democratic service delivery to achieve ascertained goals. The City Governments are the third tier of the government and are best placed to understand local needs and problems experienced by the citizens. They are best equipped to provide effective services to the residents. Thus, the Constitution of India makes adequate provisions for the empowerment of the City Governments.

Over the last two decades, Praja Foundation has been working towards enabling accountable City Governance. In the year 2017, Praja embarked on an ambitious journey towards 'Transforming Urban Governance'(TUG) across the country to advocate policy changes that will transform the way Indian cities are governed. The Urban Governance Index(UGI) ranks all 28 States and the NCT of Delhi in December 2020. As part of carrying forward the advocacy on policy changes required, Praja undertook an initiative to conduct in-depth research by deep diving into one of the four themes of the UGI i.e., Fiscal Empowerment of the City Governments. The study was taken up as a result of the observations on the municipal finance domain being plagued with a lack of useful data and knowledge resources. Robust municipal finances are the backbone for efficient service delivery and independent functioning of the city governments.

The 74th Constitution Amendment Act of 1992, directed the devolution of 18 functions to the city governments focusing on the decentralisation of powers. The structures such as the State Election Commissions(SECs) and the State Finance Commissions (SFCs) have been created at the state level to enable regular elections and fund devolution to the City Governments. Unfortunately, the on-ground reality is far from the envisioned goal. The meaningful empowerment of the City Government in terms of devolution of functions, finances and decision-making on local issues has proved to be elusive.

Currently, the city governments are not financially empowered to independently take key decisions such as revising existing tax rates or introducing new tax as per the respective State Municipal Corporation Acts. The Municipal Corporation Acts of a few States also require approval of the State government to pass the municipal corporation budget every year. The city governments, being the third tier of government, need to be devolved with financial powers and authority to make city governments self-sustainable and independent in their functioning. Furthermore, State Governments should ensure that the constitutional principles are upheld in terms of the financial empowerment of the City Governments.

This study would help in identifying necessary policy reforms to improve the financial health of the city governments. The outcome envisaged from the study is to disseminate current data, initiate discussion and understand multiple perspectives on the knowledge created from this research with a wider network of domain experts and stakeholders. The resourceful insights gathered after deliberations can be utilized to support necessary policy reforms.

### **Nitai Mehta**

Managing Trustee  
Praja Foundation

## 1.2 EXECUTIVE SUMMARY

As per the Seventh Schedule of the Indian Constitution, Local Governments fall under the State List. Therefore, the empowerment and structure of the local governments vary from State to State. However, when it comes to the study of municipal finances, it becomes even more complex and difficult to understand and study due to the variation in practices of accounting, budgeting, and publishing of municipal budgets across local governments in India.

The study on Fiscal Empowerment of City Governments posed several challenges while collecting, analysing, and presenting the data and insights collected from the 31 cities across 17 States. The accounting practices followed by city governments are different. Some cities maintain their accounts as per the standard accounting principle of account-head wise while some maintain accounts department-wise. The accounting practices vary to an extent of categorising grants and compensation such as the octroi or GST compensation in own source income. This report is an attempt to extract budget data from the budget documents of the city government, and recategorise it as per the accounting standards to get a true picture for analysing the financial status. In the process, we approached the city government officials and municipal finance experts to help us categorise the data in the correct auditing standards. While this has been a steady process of feedback and improvements, we are presenting the data and analysis in this provisional report. This report will further be curated and improvised based on feedback from municipal corporations and experts.

The challenges posed in the analysis of fiscal empowerment of city governments need to be addressed by strengthening the National Municipal Accounting Manual (NMAM), incentivising the local governments to implement accounting practices according to the NMAM, drafting and implementing a Fiscal Responsibility and Budget Management Act for local governments along with fiscal empowerment of the cities.

The key findings from the provisional report are as follows:

- Property tax forms the main source of tax income and revenue income for all the cities. As cities differ from each other and require different policies for growth and development, the authority to introduce and revise rates should be with the city government.
- The average percentage share of property tax revenue to total income for all 31 cities is 13.69%.
- Though city governments provide a set of municipal services to the citizens, it has been analysed that the revenue generated from water supply services increases the total own non-tax income for the city. Mumbai (47.89%), Vishakhapatnam (32.26%) and Mangalore (30.73%) are cities which have a high percentage share of non-tax income to total income due to such services.
- Innovative financing methods also prove to play a vital role in increasing the non-tax revenue of the city. Kochi and Thiruvananthapuram imposed a high fine of Rs 50, 000 on waste dumping in public places as a mechanism to generate revenue and improve solid waste management.
- Ahmedabad Municipal Corporation is a successful case study which shows that revenue generated by Municipal Bonds has led to an increase in the growth and development of the city.
- The average share of State Government Grants to total income for all 31 cities is 39.72%, while for Central Government Grants is 7.94%.
- Kolkata (69.27%) and Patna (68.75%) have the highest average share of state government grants to total income.
- Bihar is the only state which has provided recommendations regarding rule-based devolution of taxes to the local level in their State Finance Commission Report.
- Raipur, Pune and Gangtok are the only three cities which have published their Credit Rating in the financial statements/budget/website.
- Mumbai and Coimbatore are the only two cities out of 31 that have published the Outcome/Performance budget from 2017-18 to 2022-23.

**Milind Mhaske**

Chief Executive Officer  
Praja Foundation

## 1.3 METHODOLOGY AND CHALLENGES

As part of the initial stage of the project, we filtered and finalised the list of indicators, methodology for the data and other factors after various discussions and suggestions with the experts. The states for the three-phase study were finalized based on their ranking under the theme of Fiscal Empowerment of City Governments as determined in the UGI 2020. Two cities from larger states and one city from small states were chosen for the study, which includes a capital city and the second largest city based on population size.

### Phases of the Study

In January 2021, Praja began working on the Phase-I of the study including 14 cities across 7 states of Gujarat, Kerala, Madhya Pradesh, Maharashtra, Odisha, and Tamil Nadu. Selected six states were the highest ranking in UGI 2020. Karnataka was also included in this phase due to the successful case study of Property Tax in Bengaluru.

After the first phase of the study, a consultation was held on December 3, 2021, among the key stakeholders such as city officials, domain experts, academia and civil society members discussing the status and reforms on various indicators of the financial health of the city governments. Following the report on 7 states and 14 cities, the domain of the study was expanded for Phase II, where 31 cities across 18 states (including NCT Delhi and Union Territories of Jammu & Kashmir) have been studied in this report. The study covering all 44 cities is targeted to be completed in the year 2023.

### Field visits and interviews

Data has gained enormous importance in today's world. Thus, it is significant to understand the perspective and the approach behind the data point. To acquire authentic primary data, Praja conducts research study visits in the selected cities where we understand city government officials' accounts on the topic of municipal finances and collect key insights from the officers on study indicators.

The Praja team conducted interviews with administrative officials like Municipal Commissioner, Additional/Joint /Deputy Commissioner, Revenue Commissioner/Officer, Finance Commissioner/Officer, Chief Auditor and Chief Accountant. The team also took the opportunity to meet the Mayor, Finance Committee Chairperson, Councillors, and Urban Development Secretary of the selected cities and states. The research study includes a total of **122 interviews** held with key stakeholders

Before initiating visits to the selected cities, the Praja team undertakes secondary research by studying the Municipal Corporation Act, the Official Municipal Corporation Website, Budget Documents and other reports of the respective cities. Whereas, documents such as budget books, audit reports, tax mechanism booklet, property tax books, Corporation Procedure rules, annual reports, environmental status reports and others are collected during the visit.

Conducting interviews with all the concerned stakeholders was one of the crucial stages of the research visit. A questionnaire is prepared on the topics of (1) Taxation Powers and Autonomy, (2) Property Taxes, (3) Municipal Bonds, (4) Human Resources and Capacity, (5) Systemic Fiscal Transfer & GST and (6) Financial Transparency and Accountability. The team discuss and collate inputs during the interviews for these parameters.

### Budget and data analysis

A detailed budget study was carried out to analyse the growth of the cities and observe a cross-city analysis. The budget data was first entered in the said format, after which it was checked and filtered. The study aims to provide a holistic view of the financial health of city governments by calculating financial ratios on Nominal values (Actual Budget values) and Real values (Inflation Adjusted Actual Values). This comparison of data can illustrate the real picture and status of growth in the cities. The financial values were adjusted to inflation using a GDP deflator (values taken from the Ministry of Statistics and Programme Implementation (MOSPI)) to limit anomalies.

Inflation Adjusted Actual Values were then used to calculate Financial Ratios like Annual Growth, Per Capita, Per Capita Growth, Percentage Share to the Total Budget etc. from 2017-18 to 2020-21 for all cities. While calculating the per capita

financial values incremental method of population projection was equipped. A total of **504 budget** documents for 6 Financial years (2017-18, 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23) and **18 audit account** documents were analysed for the study of 31 cities.

For Property Tax revenue, it was decided to segregate the value of water tax and other components (as per the availability of data), so that purely property tax value can be analysed. Additionally, the study team held continuous deliberations with subject-matter experts to address the gaps in the data available.

### Categorisation of cities

Additionally, the study has divided the cities into four categories based on their population. It helps to provide a comprehensive assessment of the cities ranging in that particular category. It was important to analyse **Mumbai** separately given the population and financial empowerment that it poses. Following are the details of categories:



Above 30 lakh population		10-30 lakh population		Below 10 lakh population	
Cities	Census 2011	Cities	Census 2011	Cities	Census 2011
Delhi	11034555	Vijayawada	1034358	Mangaluru	488968
Ahmedabad	5577940	Vishakhapatnam	1728128	Kochi	602046
Surat	4467797	Patna	1684222	Thiruvananthapuram	743691
Bengaluru	8443675	Raipur	1010433	Bhubaneswar	840834
Pune	3124458	Bhopal	1798218	Cuttack	647508
Jaipur	3046163	Indore	1964086	Udaipur	451100
Chennai	4646732	Coimbatore	1050721	Gangtok	100286
Hyderabad	3718651	Lucknow	2817105	Warangal	615998
Kolkata	4496694	Kanpur	2765348	Dehradun	569578
		Srinagar	1180570	Haridwar	228832
				Siliguri	513264

### State Finance Commission

The study also includes an indicator of cross-checking the budget format with the format mentioned by the 15th Finance Commission. The values for State Finance Commission (SFC) Grants and Central Finance Commission (CFC) Grants obtained from the budget document were examined from the respective Central and State Finance Commission reports. As the scope of the study was limited in instances wherein the format of the budget document for a few cities changed over the period. Although to maintain uniformity throughout the research study, the Budget Data available till 29/09/2022 was considered for all cities.

The study insights, budget study and interview insights were compiled to capture listed indicators and an analysis of the municipal taxation system and reasons for the differential fiscal performance of cities are formulated in this report.

### Challenges and data gaps

During this study, it was witnessed that not all cities publish and upload their budget documents/data on the municipal corporation website or in the public domain. Only 10 out of 31 cities published all six budget documents from 2017-18 to 2022-23 on the website, which were Mumbai, Ahmedabad, Mangaluru, Warangal, Patna, Coimbatore, Pune, Chennai, Kolkata, and Hyderabad. Budget data and documents for the remaining 21 cities were collected from the accounts department during the study visit for that particular city.

Dehradun and Srinagar are the two cities that did not upload any of their budget documents on the corporation website. Whilst, the corporation websites for Bengaluru and Haridwar were not accessible. Bengaluru Municipal Corporation has developed a new website and the study period coincided with the data transition for this new website. Hence, no budget and accounting documents were accessible on either website.

While most of the budget documents were made available during the visit, it was challenging to obtain budget documents for Indore Municipal Corporation. They neither publish details on the website nor provide hard copies if requested. For this reason, it was decided to refer to the audit reports from 2016-17 to 2020-21 to calculate the financial ratios based on the Actual values of the budget.

Likewise, Budget documents from Brihanmumbai Municipal Corporation (BMC) and Pune Municipal Corporation (PMC) are extremely comprehensive which complicated the data entry process. Therefore, audit accounts were referred for data entry. As the budget data for Mumbai and Pune is published in a segregated form of department-wise data points, it was decided to consider the Actual values provided in the audit report. Further, for Mumbai, an RTI was filed with the Revenue Department of the Municipal Corporation to get access to the Budget Estimates and Revised Estimates data from 2017-18 to 2021-22, as the budget document does not provide the total account heads and revised estimates in the budget books.

Similar to Mumbai, Pune Municipal Corporation (PMC) also publishes a department-wise budget document making it difficult to calculate all the detailed account heads for a particular account head. Furthermore, during the field visit, it was learned that the audit department has recategorised account heads as per the accounting principles mentioned in the National Municipal Accounting Manual. Due to these complexities, it was decided to refer to audit reports for Pune. The very first observation in the study was that not all cities follow the 'format of accounting' mentioned in the National Municipal Accounting Manual (NMAM) to prepare budget documents. The format of budgeting differed widely between all the 31 cities. Moreover, it was also seen that the formatting style was altered over years in the budget from the same city' This difference in the budget formats made it difficult to extract the data and led to occasional inaccuracies while examining account heads.

In addition to the budget format, a few cities like Lucknow, Raipur, and Dehradun publish their budgets in Hindi, while Ahmedabad, Mangalore, and Coimbatore have a few documents (years) published in their regional languages. The language barrier has been one of the limitations of the budget study.

Many cities do not include 'Budget at A Glance' and a summary of Revenue and Capital Income/Expenditure in their budget. This led the study team to engage in a time-consuming activity to manually calculate budget data in the said indicators for all account heads, causing a high scope of error and miscalculation. Out of 31 cities, 17 cities publish budget data as per the account head, while 13 cities publish budget data divided based on the department accounts.

During the process of budget entry, specifically for those cities that issue department-wise budgets, the team faced the inconvenience to bifurcate a few account heads and categorise them under the correct account head. Furthermore, the nomenclature for account heads also differs from city to city directing the total accounting process to fluctuate. It was seen that many elements of non-tax revenue like fees and charges and elements of revenue sharing like GST compensation and octroi compensation etc. were added under Tax revenue for a few cities. Whereas, elements of grants were included under non-tax revenue for the other.

Hence, it was important to categorize the account heads based on their nature and follow the National Municipal Accounting Manual (NMAM) rather than consider the total values as given in the budget. This lucidity was recognised when the average percentage share of tax and non-tax revenue for that city was not scaling in the range of the total average of 31 cities.

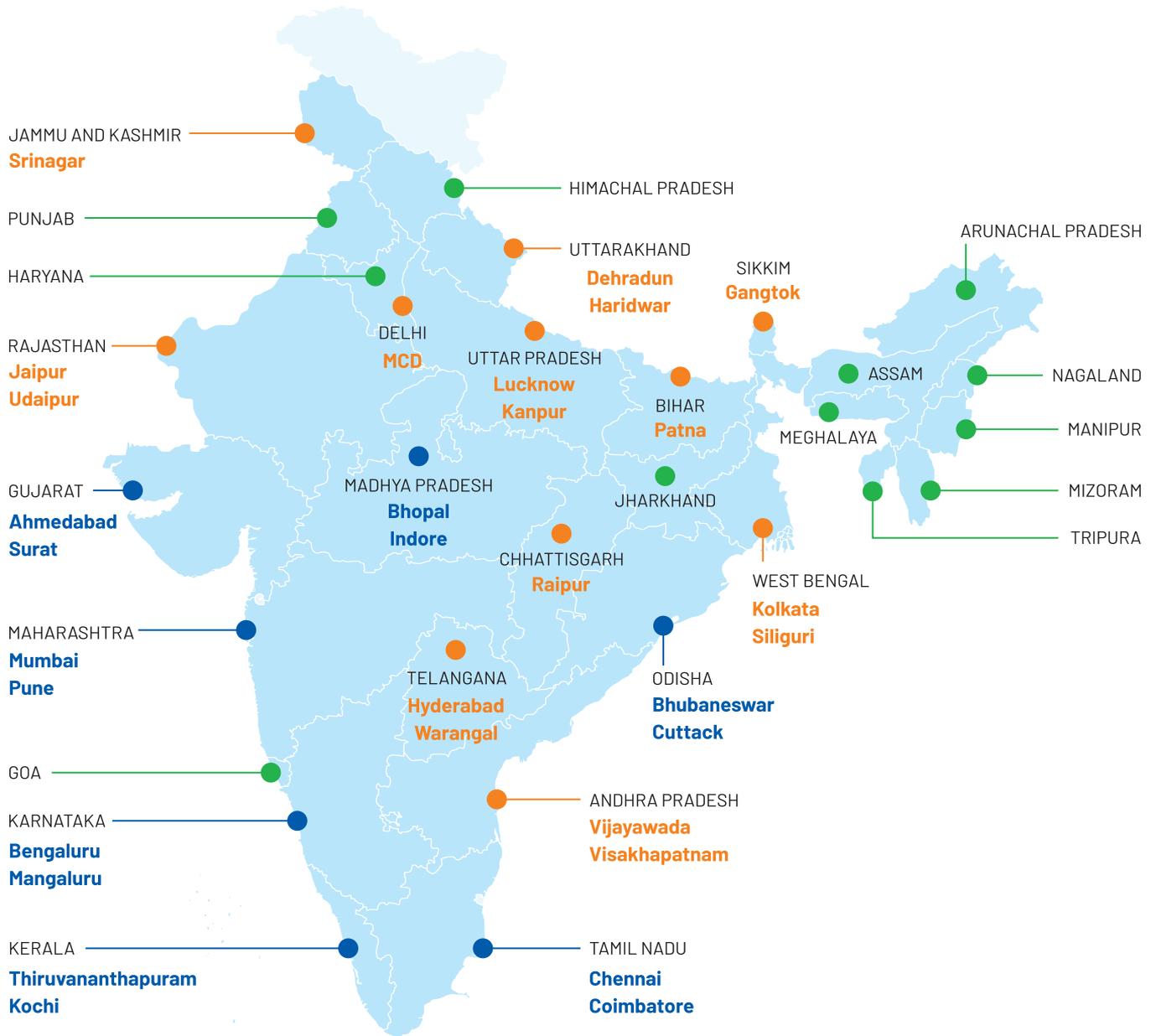
Srinagar Municipal Corporation includes values for budget estimates and revised estimates but does not publish data for Actual values for Revenue Income in their budget documents. Due to the non-availability of the data, it was unviable to calculate financial ratios for Srinagar, as the ratios have been computed on nominal values. For this reason, Srinagar has

not been included in the analysis of the financial ratios across other cities in this report. Similarly, the Compound Annual Growth Rate (CAGR) of Bhopal for all the ratios could not be analysed, as the budget document for 2022-23 has not been published, leading to a data gap for 2020-21 Actuals data.

Cuttack, Haridwar, Srinagar and Kolkata do not include the capital account in their budget books. After discussing with the officials of the Kolkata Municipal Corporation, the study team was able to get acquire data for Capital Account from 2016-17 to 2022-23. Whereas, for Cuttack and Haridwar, even after continuous follow-up with the official at the respective municipal corporations, the data has not been provided. Thus, to data anomaly, it was decided to skip Cuttack and Haridwar from the financial ratio of percentage share to Total Income for all the parameters.

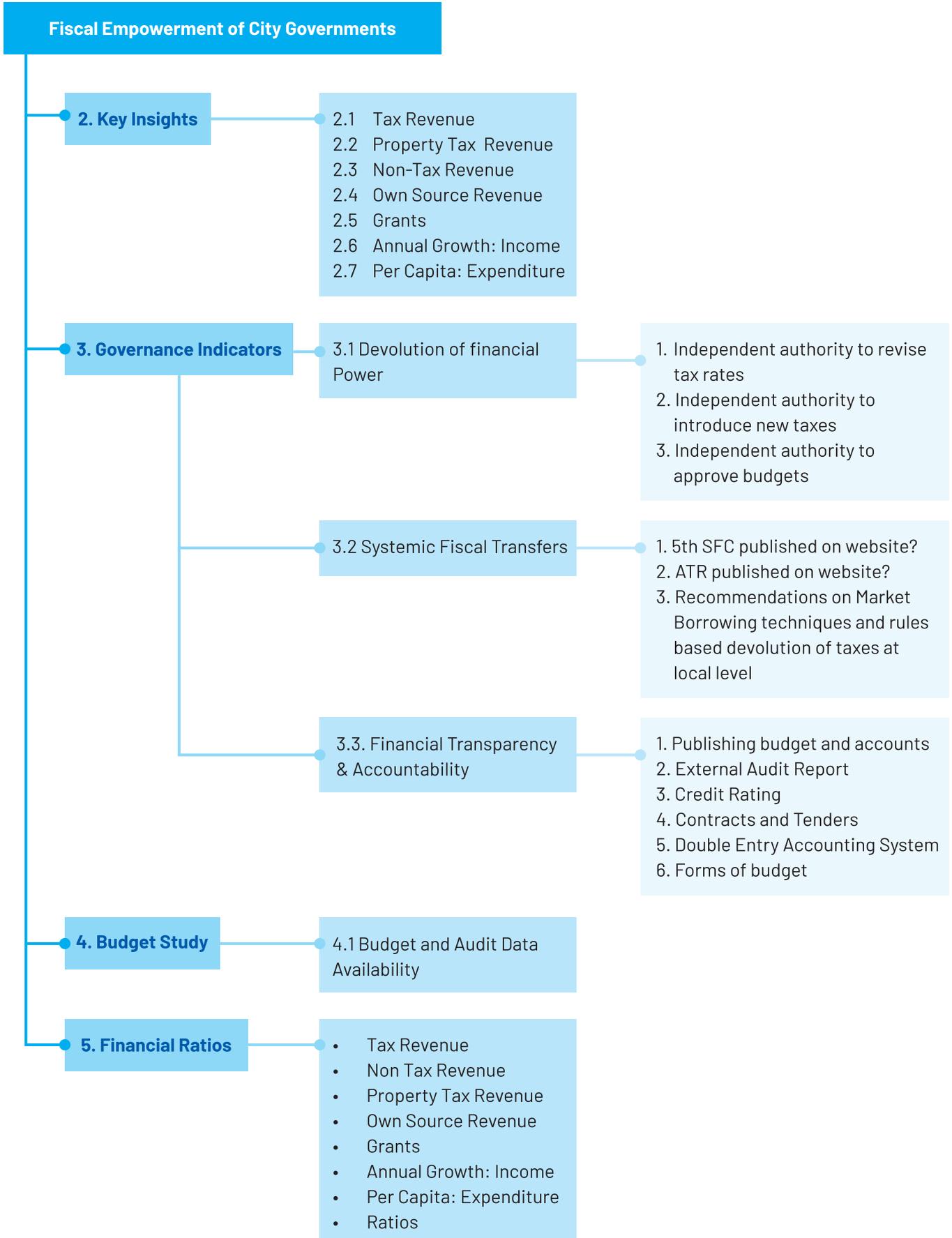
Besides, during this study, the changes in the municipal boundaries of the city governments could not be factored for per capita financial calculations due to the unavailability of segmented data. Despite the limitation, the study was formulated with the guidance of the experts, devising a methodology for the standardisation of data and a comprehensive list of indicators pertaining to the fiscal health of the city governments.

## CITIES COVERED UNDER THE FISCAL EMPOWERMENT STUDY



●	<b>Phase 1</b> (14 cities across 7 states)
●	<b>Phase 2</b> (17 cities across 11 states - including Delhi and UT of Jammu and Kashmir)
●	<b>Phase 3</b> (13 cities across 12 states)
<b>Total 44 cities across 30 states (including Delhi and UT of Jammu and Kashmir)</b>	

## 1.4 FRAMEWORK FOR THE STUDY





## CHAPTER 2. KEY INSIGHTS

In India, there have been multiple interventions undertaken in the sphere of urban governance at national level such as schemes and missions like Jawaharlal Nehru National Urban Renewal Mission (JNNURM), Smart City Mission, Atal Mission for Rejuvenation and Urban Transformation (AMRUT) etc. But the city government additionally requires an independent financial mechanism for different infrastructural development and socio-welfare development initiatives. A healthy financial system can support the capital development of the city. In this chapter, we analyse the financial status of the selected 31 cities by studying their budget and audit data. The study scrutinises this data in the form of financial ratios and subjects the analysis to the following parameters: Tax Revenue, Property Tax Revenue, Non-Tax Revenue, Own Source Revenue and Grants Received.

These financial ratios can be further compared to the total average of 31 cities for the specific indicator as mentioned below.

Financial Ratios	Tax Revenue	Property Tax Revenue	Non-Tax Revenue	Own Source Revenue
<b>CAGR</b>	<b>5.23%</b>	<b>6.72%</b>	<b>5.20%</b>	<b>5.78%</b>
<b>Per Capita</b>	<b>Rs 1,340.94</b>	<b>Rs 922.55</b>	<b>Rs 1,384.19</b>	<b>Rs 2,815.40</b>
<b>Percentage Share to Total Income</b>	<b>17.85%</b>	<b>13.74%</b>	<b>17.47%</b>	<b>36.51%</b>
<b>Percentage Share to Own Source Revenue</b>	<b>NA</b>	<b>39.93%</b>	<b>NA</b>	<b>NA</b>



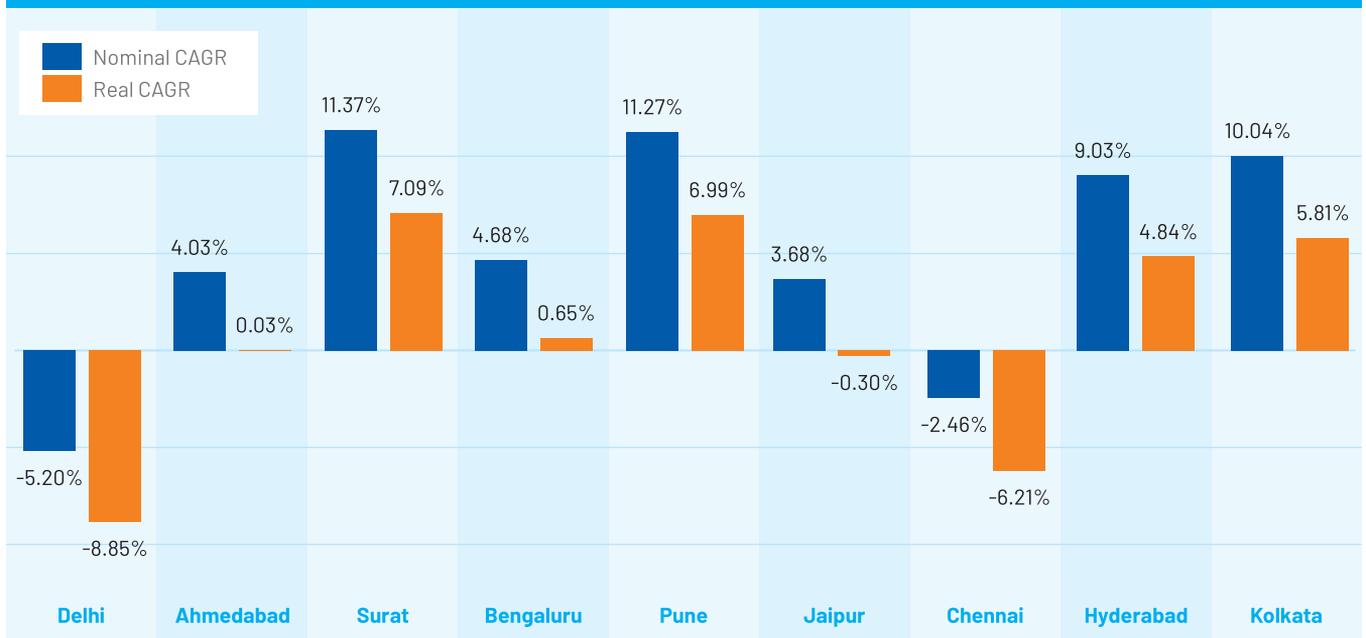
## 2.1 TAX REVENUE

### INDICATOR 2.1A : Compound Annual Growth Rate (CAGR)

#### Tax Revenue CAGR: Mumbai - (FY 2016-17 to FY 2020-21)

Mumbai has a Nominal Tax Revenue CAGR of -16.98%, while the Real Tax Revenue CAGR of Mumbai is -20.17% for FY 2016-17 to FY 2020-21. Octroi was the main source of revenue for Mumbai, but the loss of this revenue source due to the implementation of the Goods and Services Tax (GST) has significantly impacted the revenue generation for Brihanmumbai Municipal Corporation (BMC).

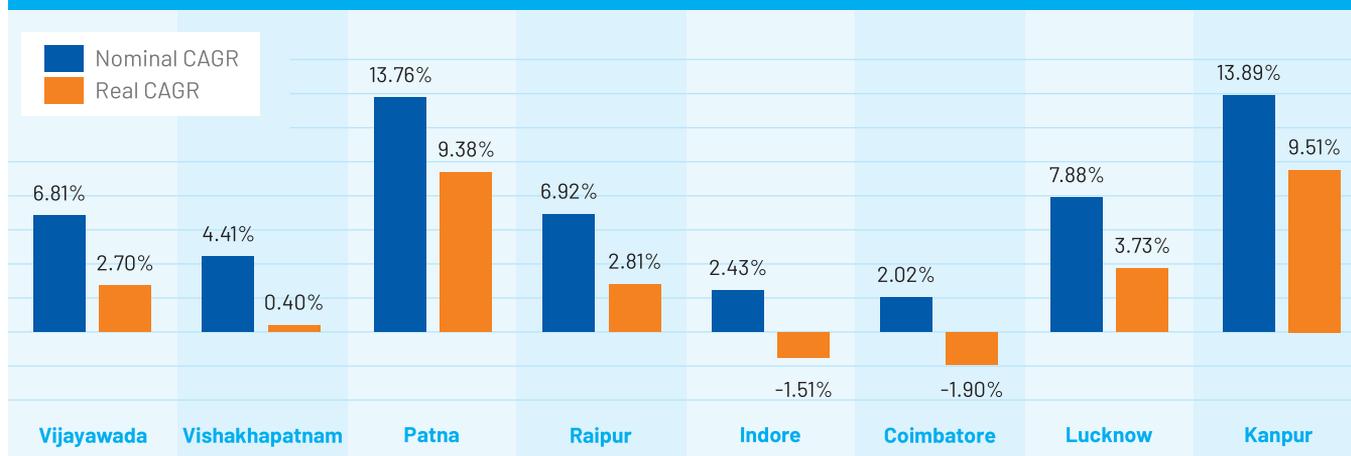
#### Tax Revenue CAGR: Cities above 30 lakh population - (FY 2016-17 to FY 2020-21)



#### Key Observations

- The Average CAGR for all the 9 cities with population more than 30 lakh is 5.16%.
- Surat has highest Nominal Tax Revenue CAGR of 11.37% whereas its Real Tax Revenue CAGR is 7.09%.
- Delhi has the lowest Nominal Tax Revenue CAGR of -5.20% whereas its Real Tax Revenue CAGR is -8.85%.

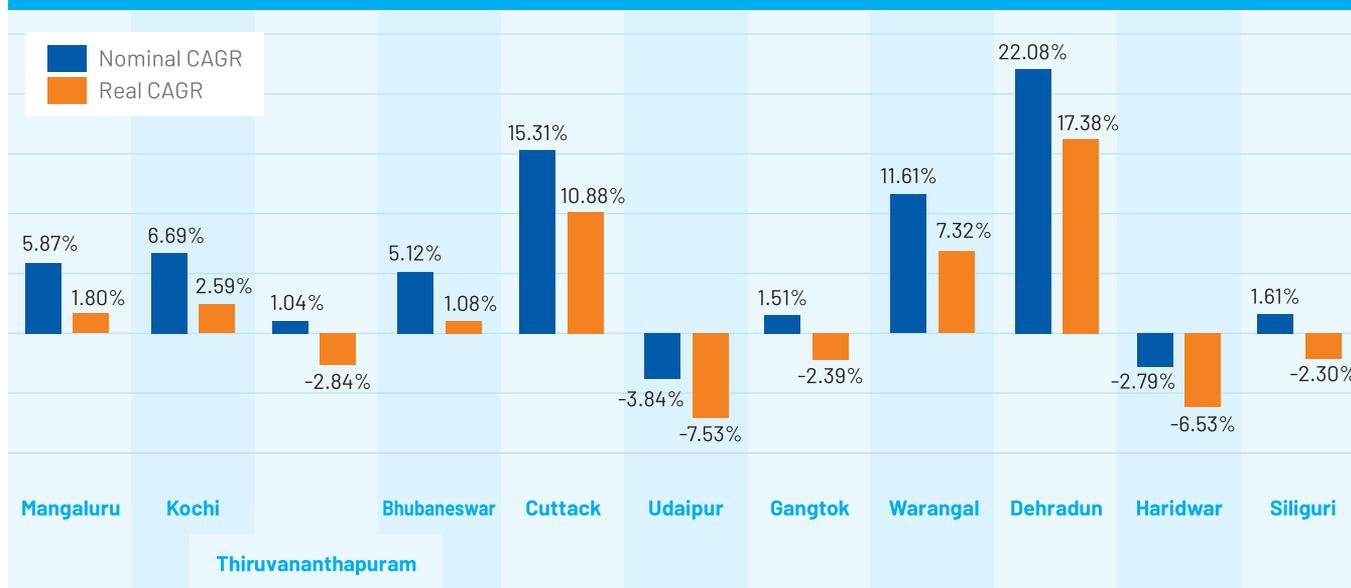
### Tax Revenue CAGR for cities between 10 to 30 lakh population - (FY 2016-17 to FY 2020-21)



#### Key Observations

- The Average CAGR for all the 10 cities with population up to 10 to 30 lakhs is 7.26%.
- Kanpur has the highest Tax Revenue CAGR of 13.89%.
- Indore and Coimbatore have Tax Revenue CAGR of 2.43% and 2.02% respectively. While the Real Tax Revenue CAGR for Indore and Coimbatore is -1.51% and -1.90% respectively. Even though the cities have positive growth their real CAGR values are negative.

### Tax Revenue CAGR for cities below 10 lakh population - (FY 2016-17 to FY 2020-21)



#### Key Observations

- The Average CAGR for all the 11 cities with population up to 10 lakh is 5.84%.
- Dehradun has the highest Tax Revenue CAGR of 22.08%. Whereas, the Real Tax Revenue CAGR of 17.38%. Due to an increase in property tax revenue collected by the efficient use of technology over the years Dehradun has witnessed high Tax Revenue collection.

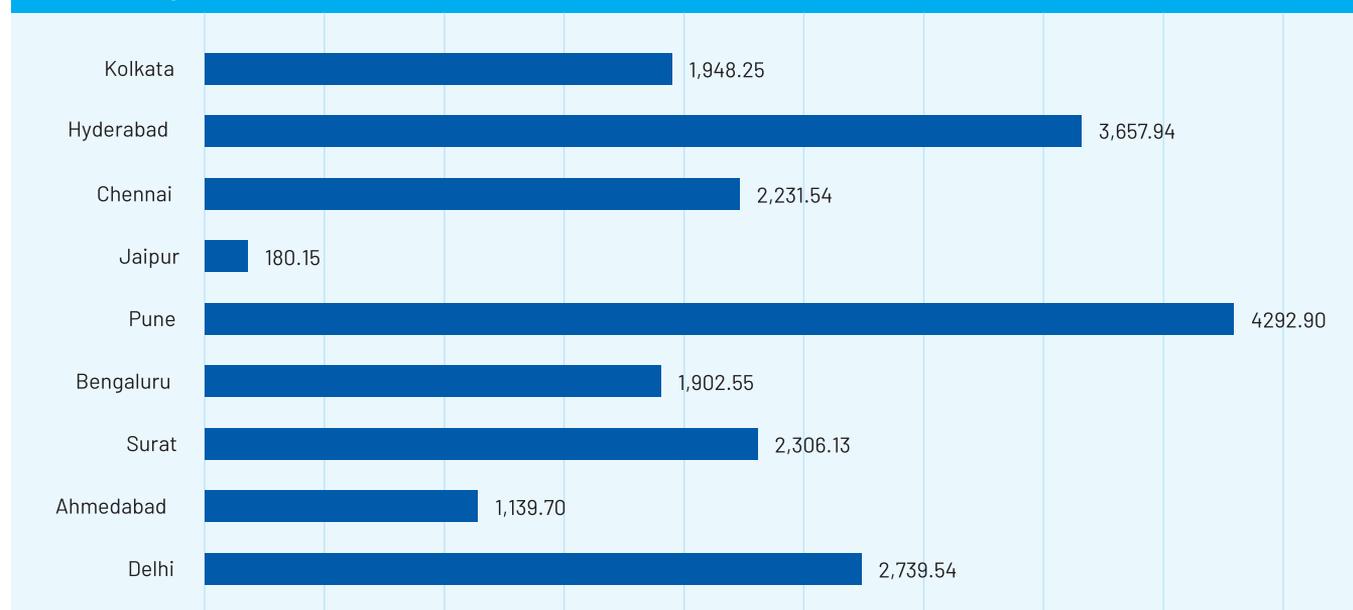
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- Udaipur has the lowest Tax Revenue CAGR of -3.84%. It was observed that the sewerage tax and luxury tax were reflected in the budget until the year 2017-18 and the sewerage connection charges were collected from 2018-19. Thus, from 2018-19 to 2020-21 the Tax Revenue was solely comprised of the Urban Development (Property) Tax.
- The Nominal Tax Revenue CAGR of Thiruvananthapuram, Gangtok and Siliguri is 1.04%, 1.51% and 1.61% respectively. Whereas, the Real Tax Revenue CAGR lies at -2.84%, -2.39% and -2.30% respectively. The Nominal figures for the Thiruvananthapuram Municipal Corporation (TMC), Gangtok Municipal Corporation (GMC) and Siliguri Municipal Corporation (SMC) show that the cities are witnessing a positive growth. Although the Real values of the cities depict that over the years the Tax Revenue collection for TMC, GMC and SMC are decreasing.
- Cuttack has the second highest Tax Revenue CAGR of 15.31%. The city has been experiencing a steep rise and steep decline in its alternate years as shown in the below table. This extreme deviation is seen due to the variation in property tax collection in the city. It was shared by the officials during the interviews that the penalty levied on failure to pay property taxes increase every year by 10% which can be a reason for such vast differences in the revenue accumulated.

<b>Financial Years</b>	<b>Actuals (in lakhs)</b>	<b>Annual Growth in % Tax Revenue Nominal Value</b>	<b>Annual Growth in % Tax Revenue Real Value</b>
<b>2016-17</b>	Rs 1,199.09	-	
<b>2017-18</b>	Rs 3,290.39	174.41%	164.25%
<b>2018-19</b>	Rs 1,623.22	-50.67%	-52.53%
<b>2019-20</b>	Rs 4,187.03	157.95%	150.51%
<b>2020-21</b>	Rs 2,120.26	-49.36%	-51.89%

**INDICATOR 2.1B : Average Per Capita Tax Revenue****Average Per Capita Tax Revenue: Mumbai - (FY 2017-18 to FY 2020-21) (in Rs)**

Mumbai has the Nominal and Real Average Per Capita Tax Revenue of Rs 5,406.76 and Rs 4,084.82. Mumbai is witnessing a decreasing per capita value from 2017-18 to 2020-21 from Rs 9,171.43 to Rs 4,167.66.

**Average Per Capita Tax Revenue: Cities above 30 lakh population - (FY 2017-18 to FY 2020-21) (in Rs)****Key Observations**

- The Average Per Capita of these 9 cities is Rs 2,266.52.
- Pune has the highest Nominal Average Per Capita Tax Revenue of Rs 4,292.90 whereas, its Real Average Per Capita Value of Tax Revenue of Rs 2,559.04 respectively.
- Jaipur has the lowest Nominal and Real Average Per Capita Value of Tax Revenue with Rs 180.15 and Rs 133.73 respectively. During our study it was observed that, Jaipur levies only two taxes namely, the House Tax and the Urban Development Tax which are categorised under the head of Property Tax. Due to the fewer taxes imposed in the city, the per capita Tax Revenue is comparatively low. Although in an attempt to diversify and expand the tax base, the Jaipur Municipal Corporation (Greater) has linked sanitation charges with electricity bill (per unit charge) to improve the tax collected.

**Average Per Capita Tax Revenue: Cities between 10 to 30 lakh population –(FY 2017-18 to FY 2020-21) (in Rs)****Key Observations**

- The Average Per Capita of these 10 cities is Rs 852.54.
- Indore has the highest Nominal and Real Average Per Capita Value of Tax Revenue with Rs 2,182.90 and Rs 1,620.82 respectively.
- Patna has the lowest Nominal and Real Average Per Capita Value of Tax Revenue with Rs 331.76 and Rs 244.73 respectively.

**Average Per Capita Tax Revenue: Cities below 10 lakh population – (FY 2017-18 to FY 2020-21) (in Rs)****Key Observations**

- The Average Per Capita of these 11 cities is Rs 6,57.96.
- Kochi has the highest Nominal Average Per Capita Value of Tax Revenue with Rs 2,097.92 while its Real Average Per Capita Value of Tax Revenue is Rs 1,551.55.
- Gangtok has the lowest Nominal and Real Average Per Capita Value of Tax Revenue with Rs 68.63 and Rs 51.24 respectively.

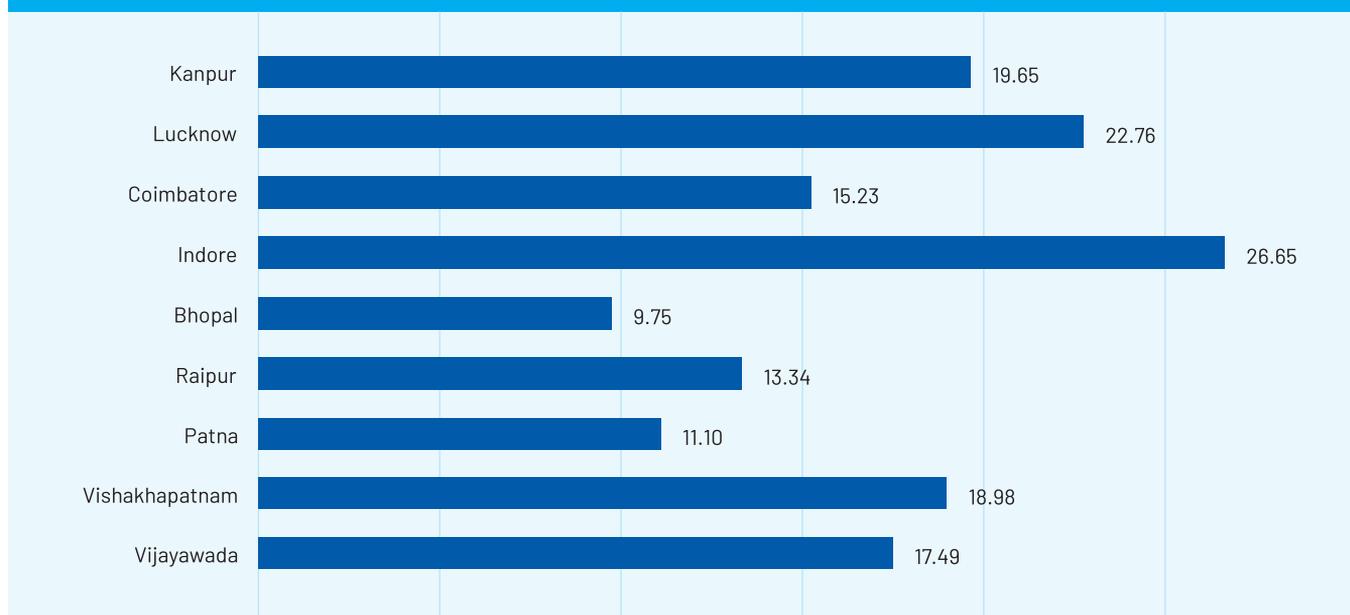
**INDICATOR 2.1C : Average Percentage Share of Tax Revenue to Total Income****Average Percentage Share of Tax Revenue to Total Income: Mumbai - (FY 2017-18 to FY 2020-21) (in %)**

Mumbai has Average Percentage Share of Tax Revenue to Total Income with 24.22%.

**Average Percentage Share of Tax Revenue to Total Income: Cities above 30 lakh population - (FY 2017-18 to FY 2020-21) (in %)****Key Observations**

- The Average Percentage Share of Tax Revenue to Total Income for these cities is 24.68%.
- Hyderabad has the highest 39.48% Average Percentage Share of Tax Revenue to Total Income.
- Jaipur has the lowest Average Percentage Share of Tax Revenue to Total Income with 8.41%. Over the years Jaipur has witnessed almost constant Percentage Share of Tax Revenue to Total Income. It has high dependency on only one source of Tax Revenue namely Property Tax that can negatively impact the financial health of Jaipur Municipal Corporation (Greater). The City Governments ought to achieve financial self-sustainability to independently exercise their functions and adequately utilise financial resource at disposal for efficient service delivery to the residents.

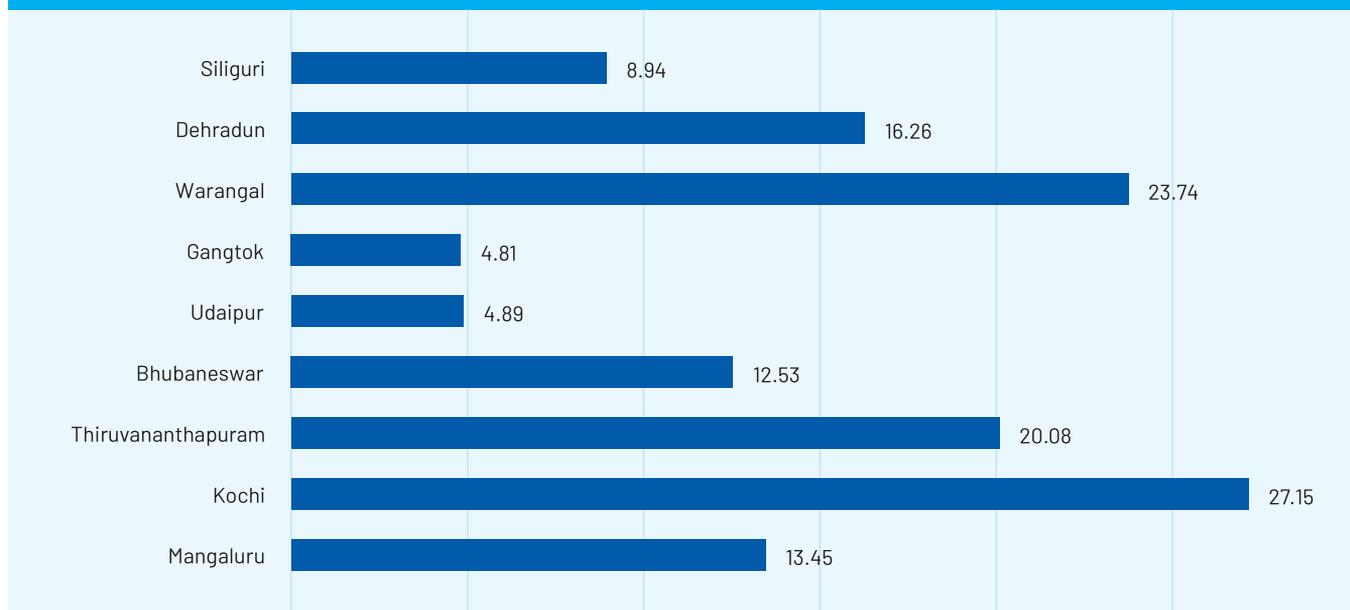
### Average Percentage Share of tax Revenue to Total Income: Cities between 10 to 30 lakh population - (FY 2017-18 to FY 2020-21) (in %)



#### Key Observations

- The Average Percentage Share of Tax Revenue to Total Income for these 10 cities is 15.50%.
- Indore has the highest Average Percentage Share of Tax Revenue to Total Income with 26.65%. Taxes contribute a major portion to the Total Income generated by the City Governments helping them perform their delegated functions. Increased Tax Revenue Share in the Total Income reduces the need to be dependent on the Central or State Government grants indicating financial sustainability and independence in decision-making of the City Governments.
- Bhopal has the lowest Average Percentage Share of Tax Revenue to Total Income of 9.75%.

### Average Percentage Share of Tax Revenue to Total Income: Cities below 10 lakh population - (FY 2017-18 to FY 2020-21) (in %)



## Key Observations

- The Average Percentage Share of Tax Revenue to Total Income for these 11 cities is 13.69%.
- Kochi has the highest Average Percentage Share of Tax Revenue to Total Income with 27.15%. The Kochi Municipal Corporation revised the tax rates in 2016, but the revised tax rates were not implemented until 2020. As they were collecting taxes based on the 2011 tax rates it resulted in loss of total tax collected. Kochi witnessed a negative growth in the Tax Revenue collected in 2017-18 thereafter, saw a positive growth in the Tax collected with a boom in collected in 2019-20.
- Gangtok has 4.81% the lowest Average Percentage Share of Tax Revenue to Total Income. Gangtok Municipal Corporation does not levy Property Tax, which is the main source of revenue for the city governments. It's Total Tax Revenue consists of only two taxes, namely Toll Tax and Entertainment Tax. Additionally, it has experienced huge deviations in annual growth over the period of four years.

Financial Years	Actuals (in lakhs)	Annual Growth in % Tax Revenue Nominal Value	Annual Growth in % Tax Revenue Real Value
2016-17	Rs 53.09	-	
2017-18	Rs 124.03	133.62%	124.9%
2018-19	Rs 85.19	-31.32%	-33.91%
2019-20	Rs 95.10	11.63%	8.42%
2020-21	Rs 56.38	-40.72%	-43.68%

- Thiruvananthapuram has 20.08% Average Percentage Share of Tax Revenue to Total Income. For the Thiruvananthapuram Municipal Corporation (TMC) timber tax contributes significantly in the overall tax revenue collected. Additionally, TMC levies service tax of 33% to 75% on the actual property tax on semi-government buildings instead of property tax. In spite of this in Thiruvananthapuram, the Average Percentage Share of Tax Revenue to Total Income is declining from 2017-18.
- During the study interviews, many officials from different cities shared, "citizens lack the willingness to pay taxes and charges; whilst expecting all the services delivered by the city government."
- While few cities have seen resistance from citizens to pay taxes on a regular basis, the study observed in other few cities that the House (General Body Meeting of the Councillors) decided to not charge service charges or other charges for the municipal services like water charges; intending not to burden the citizens with any extra charges/taxes

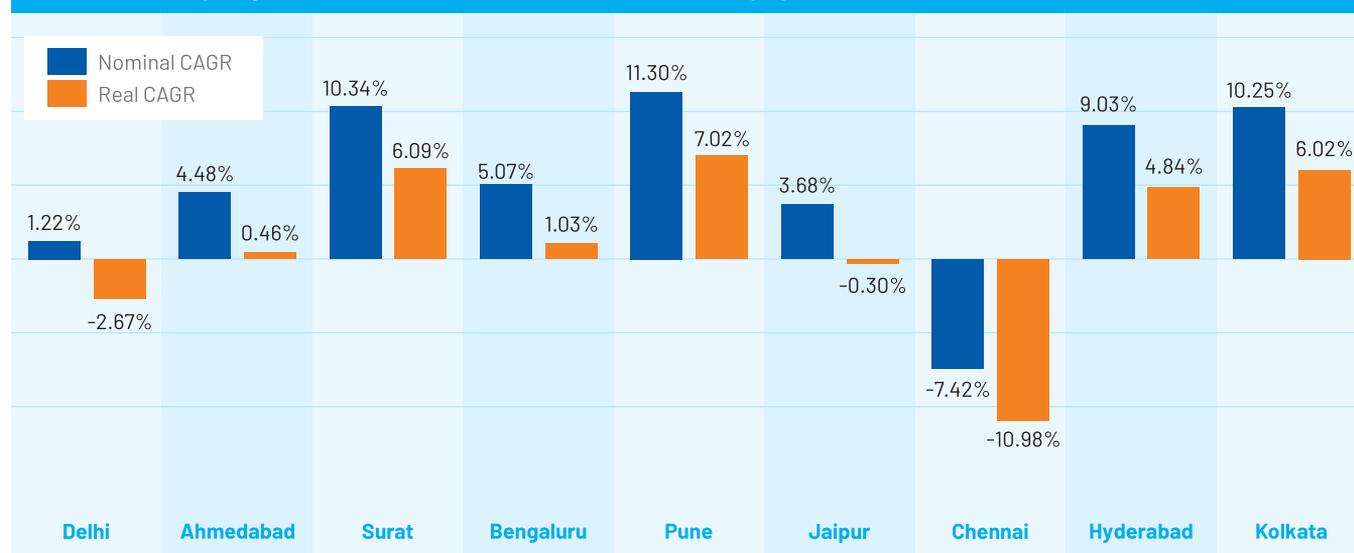
## 2.2 PROPERTY TAX REVENUE

### INDICATOR 2.2A : Property Tax Compound Annual Growth Rate (CAGR)

#### Property Tax CAGR: Mumbai - (FY 2016-17 to FY 2020-21)

Mumbai has Nominal Property Tax Revenue CAGR of 4% whereas its Real Property Tax Revenue CAGR is 0%. This shows that there is no growth for Property Tax revenue from 2017-18 to 2020-21.

#### Property Tax Revenue CAGR: Cities above 30 lakh population - (FY 2016-17 to FY 2022-23)



#### Key Observations

- The Average CAGR of Property Tax for these 9 cities is 5.33%.
- Pune has the highest Nominal and Real Property Tax CAGR of 11.30% and 7.02% respectively. Officials shared that Pune Municipal Corporation (PMC) is experiencing 10 to 15% growth in property tax collection every year (Rs 1,06,302.55 lakhs in 2017-18 to Rs 1,96,368.19 lakhs in 2020-21). An official stated that, "Last year in 2021-22, Rs 250 crore to Rs 300 crore property tax was collected with the help of many schemes like, imposing penalties of 2% per month for defaulters. The principal amount is recovered via penalties." PMC has initiated a scheme under Property Tax; where all the properties receive concession from 5 to 10% if their house/housing society has installed Solar Panels, Rain Waste Harvesting and Solid Waste Management.
- PMC also imposes Rs 350 per month service charges for slums (instead of property tax). Google images are being used to identify new and old properties in Pune helping increase the coverage of all properties in the city. PMC has a provision to seal and hold an auction of the properties whose tax has not been paid. Although they only disconnect the electricity and water services for the residential properties if the property tax is not paid in stipulated time.
- Chennai has the lowest Nominal and Real Property Tax CAGR of -7.42% and -10.98% respectively.
- Surat has Nominal and Real Property Tax CAGR of 10.34% and 6.09% respectively. Surat Municipal Corporation (SMC) promotes online payment of property tax, but for those who are unable to access online modes, officials with wireless computer and printer assist the ones who can't pay tax online. This increases the collection of Property Tax Revenue. SMC also follows a stern penalty system for the defaulters. Defaulters are given a time period of 30 days to clear the payment of outstanding tax amount. If failed to do so, officials issue a warrant against them, with an extension of 7 days. If the payment is made in those 7 days, then the defaulters are given a concession in the warrant fees. However, if the citizen neglects the tax payment for further 30 days, then the officials have the right to seal the property and further suspend the services (water, electricity).

### Case Study 1: Jaipur Municipal Corporation (Greater)(JMC) and Nagar Nigam Udaipur (NNU)

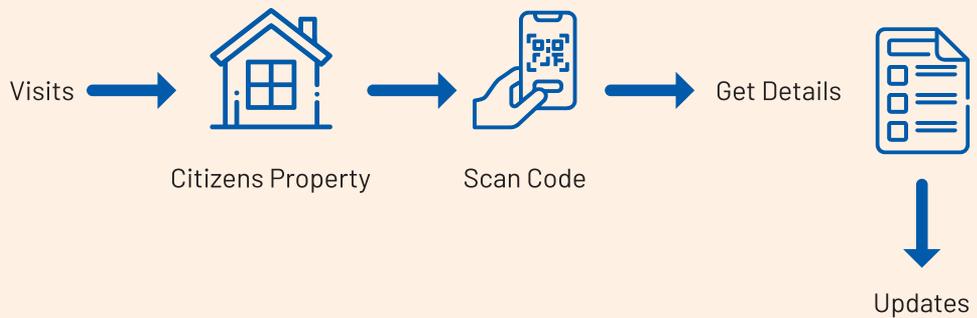
Jaipur Municipal Corporation (Greater) in March 2020 and Nagar Nigam Udaipur in August 2020 signed a tender with Sparrow Softech Pvt. Ltd. (SSPL) regarding Property Tax Project. Sparrow is a private company who is in-charge of collecting Urban Development Tax and conducting Property Survey.

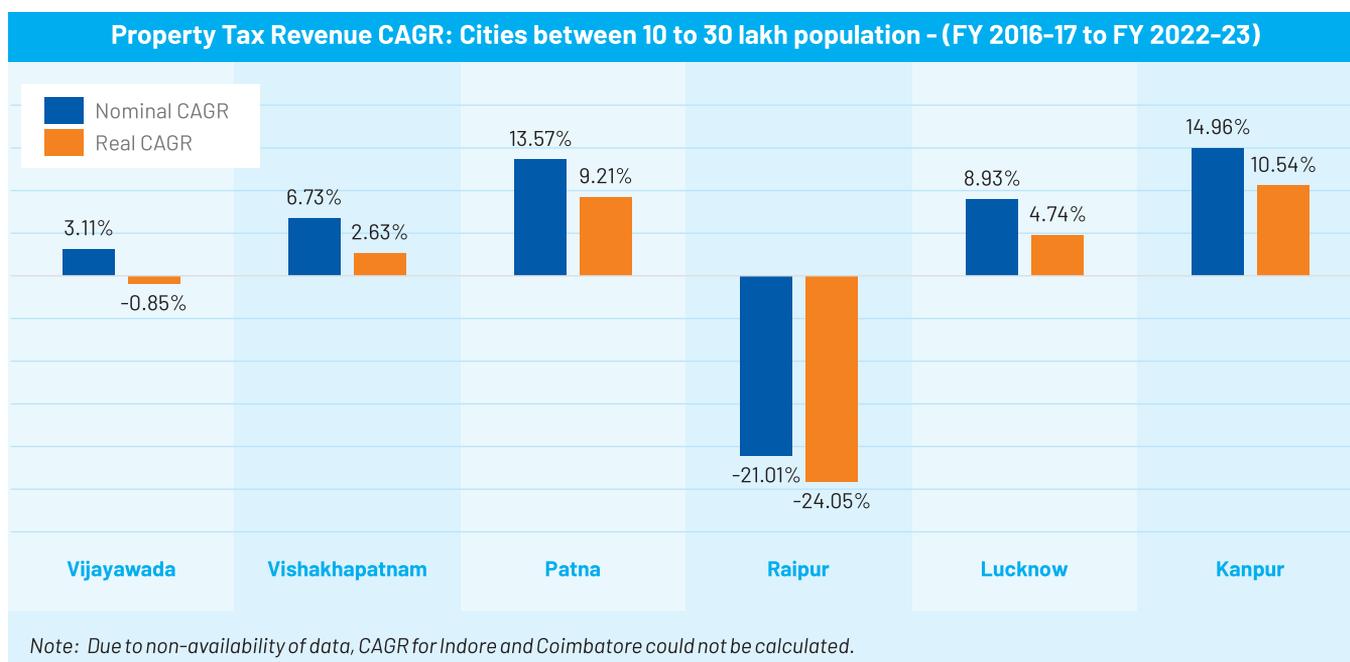
Under this initiative, it is understood that Sparrow has to survey each and every property in the city, irrespective of it being taxable or not. After the survey, each property is assigned a 'Service Number (SRV number}'. Based on the SRV number a QR code is generated and is stuck on every door. All the details regarding the property can be reviewed once the QR code is scanned on the property tax app.

Sparrow Softech has also developed a mobile app and online portal where all the details with pictures of a property are captured. Details uploaded in the app are Name of the property and owner, size of the property, type (commercial or residential), images of the property etc. Citizens can login to view the information of their property and also self-assess the property. The self-assessed properties are then reviewed by the officials the very next day for checking; so as to make sure that the taxable property is not declared as non-taxable.

During an interview, an officer shared that to ensure complete property taxes and dues are paid before any property is sold out, it should be mandated to receive an NOC from the government official. Only if the officer approves that all property tax dues are paid by the owner, then the property can be sold.

#### Property Tax Mechanism in Jaipur and Udaipur





### Key Observations

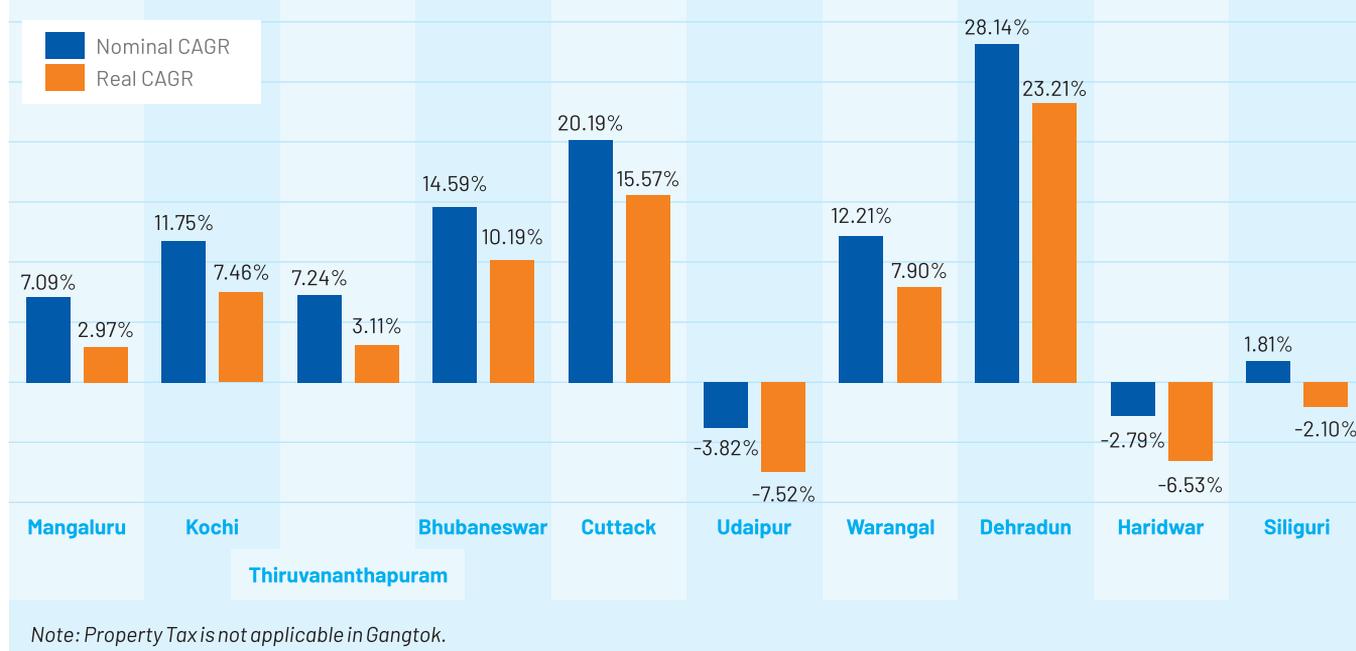
- The Average CAGR of Property Tax for these 10 cities is 2.63%.
- Presently, Property Tax is not applicable in Srinagar. Although, Srinagar has received the authorization to levy property tax and user charges in the city as per Jammu & Kashmir Municipal Corporation Act 2019, Section 84 (1). Jammu & Kashmir Property Tax Board Act, 2013 mandates to constitute a Property Tax board, which is under consideration and being processed.
- For Bhopal and Coimbatore, the Property Tax values were not available in their respective budget documents for one of the four years of the study therefore the Property Tax CAGR appears 0% in the above chart.
- For Indore, the Audit reports were referred during the study due to the unavailability of budget document in the public domain. The Audit reports provided incomplete data thus Property Tax values are unavailable for Indore.
- Kanpur has the highest Nominal and Real Property Tax Revenue CAGR of 14.96% and 10.54% respectively.
- Raipur has the lowest Nominal and Real Property Tax Revenue CAGR of -21.01% and -24.05% respectively.
- Vijayawada and Vishakhapatnam have shifted from Annual Rental Value system (ARV) for property tax calculation to Capital Value System (CV) in 2020. In ARV system the gross annual rent of the property is fixed by the municipal body and taxes would be levied based on the estimated value. Whereas, in CV system the tax is levied as a percentage of the market value of the property. This market value is determined by the government and is based on the locality of the property. Vijayawada and Vishakhapatnam have a Nominal Property Tax CAGR of 3.11% and 6.73% respectively. In 2019-20, the two witnessed negative annual growth in Property Tax collected.
- Patna has the Nominal and Real Property Tax Revenue CAGR of 13.57% and 9.21% respectively. The Nagar Nigam has set up online services for e-Procurement, payment of property tax and building plan approval. If the outstanding tax amount is not paid, the Nagar Nigam halts the public services to the property. These schemes enable high property tax collection and increased own source revenue.

## Case Study 2: Lucknow Nagar Nigam and Kanpur Nagar Nigam

Under E-Nagar Sewa, Lucknow and Kanpur started SMS gateway in 2011, where citizens can link their mobile numbers to the registered property and receive continuous update for property tax payment. The SMS gateway was started to increase interaction between users and corporation. According to officials, the property tax collection has increased by using this technology.

The first digitisation survey via the mode of GIS mapping was started in 2008 for Lucknow and in 2020 for Kanpur. It was noted that 2,48,000 properties are added to existing data base from 2008 in Kanpur.

### Property Tax Revenue CAGR: Cities below 10 lakh population - (FY 2016-17 to FY 2022-23)



### Key Observations

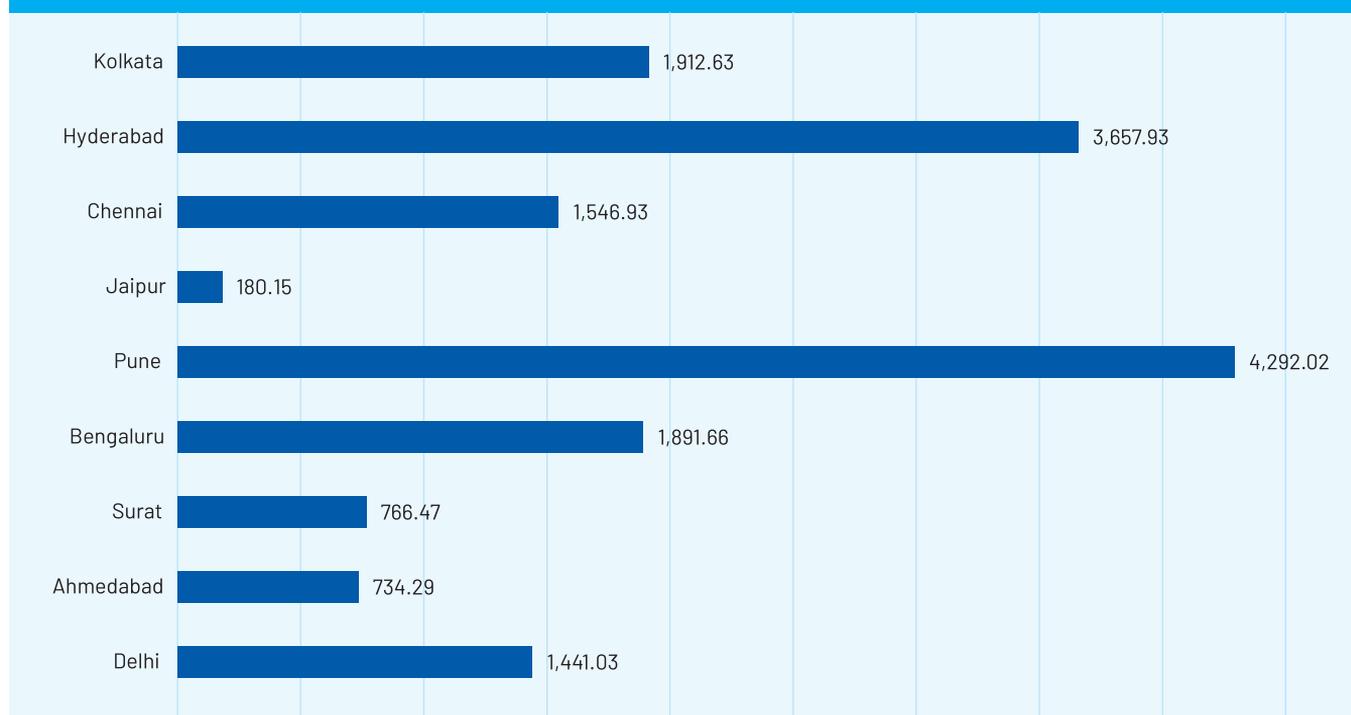
- The Average CAGR of Property Tax for these 11 cities is 8.76%.
- Dehradun has the highest Nominal Property Tax Revenue CAGR of 28.14%, while its Real Property Tax Revenue CAGR is 23.21%. Dehradun witnessed positive growth in Property Tax CAGR for three consecutive years starting from 2017-18 followed by a negative growth of -11.02% in 2020-21. Dehradun in 2018 received an aid from the World Bank to initiate GIS mapping of properties in the city. Due to usage of information technology, it witnessed an expansion in the base of taxable property and an increase in the revenue generation.
- Udaipur has the lowest Nominal and Real Property Tax Revenue CAGR of -3.82% and -7.52% respectively.
- The Nominal Property Tax Revenue CAGR for Siliguri is of 1.81% whereas, its Real Property Tax Revenue CAGR is -2.10%.
- Kochi has Nominal and Real Property Tax Revenue CAGR of 11.75% and 7.46% respectively. In 2016, Kochi Municipal Corporation introduced Self-Assessment Method for property tax collection. Citizens receive 'Door Number' after the assessment of property is completed. To ensure that everyone pays property tax, citizens can only avail for services like water supply, electricity etc. if they have received their Door Number. For old buildings and houses, Electronic Registration Card is required for any service requirement like registering for licenses etc. for which Residential Certificate is required; again, for which Door Number is mandatory. While explaining this process an official stated, "there is no escape from paying property tax." Kochi Municipal Corporation has been upgrading their property tax survey for mapping real time payment and survey data. This initiative has led an increasing growth in Property Tax revenue over the years from Rs 7,402.77 lakhs in 2016-17 to Rs 11,545.25 lakhs in 2020-21.

### Property Tax Collection Method

State	City	Method used to calculate Property Tax	Which cities have Self-Assessment System?
Andhra Pradesh	Vijayawada	Capital Value System	
	Vishakhapatnam	Capital Value System	
Bihar	Patna	Area Based Method	
Chhattisgarh	Raipur	Annual Rental Method	
Delhi	Delhi	Unit Area Based Assessment	Self-Assessment Method
Gujarat	Ahmedabad	Area Based Method	Self-Assessment Method
	Surat	Area Based Method	
Karnataka	Bengaluru	Area Based Method	
	Mangaluru	Area Based Method	Self-Assessment Method
Kerala	Kochi	Area Based Method	
	Thiruvananthapuram	Area Based Method	Self-Assessment Method
Madhya Pradesh	Bhopal	Annual Rental Value Method	Self-Assessment Method
	Indore	(Data not found)	Self-Assessment Method
Maharashtra	Mumbai	Capital Value System	
	Pune	Area Based Method	
Odisha	Bhubaneswar	Property tax Not Applicable (Holding tax)	
	Cuttack	Property tax Not Applicable (Holding tax)	
Rajasthan	Jaipur	Annual Rental Value Method	
	Udaipur	Annual Rental Value Method	Self-Assessment Method
Sikkim	Gangtok	Property tax Not Applicable	Self-Assessment Method
Tamil Nadu	Chennai	Annual Rental Value Method	
	Coimbatore	Annual Rental Value Method	
Telangana	Hyderabad	Unit Rate method	
	Warangal	Annual Rental Value Method	Self-Assessment Method
Uttar Pradesh	Lucknow	Annual Rental Value Method	
	Kanpur	Annual Rental Value Method	Self-Assessment Method
Uttarakhand	Dehradun	Annual Rental Value Method	
	Haridwar	Annual Rental Value Method	Self-Assessment Method
West Bengal	Kolkata	Unit Area Based Assessment	Self-Assessment Method
	Siliguri	Area Based Assessment	Self-Assessment Method
Jammu and Kashmir	Srinagar	Property tax Not Applicable	Self-Assessment Method

**INDICATOR 2.2B : Average Per Capita Property Tax Revenue****Average Per Capita Property Tax Revenue: Mumbai (FY 2017-18 to FY 2020-21) (in Rs)**

Mumbai has the Nominal Average Per Capita Value of Property Tax Revenue of Rs 1,054.84 whereas, the Real Average Per Capita Value of Property Tax Revenue is Rs 782.89.

**Average Per Capita Property Tax Revenue: Cities above 30 lakh population- (FY 2017-18 to FY 2020-21) (in Rs)****Key Observations**

- The Average Per Capita of Property Tax for these 9 cities is Rs 1,824.79
- Pune has the highest Nominal Average Per Capita Value of Property Tax Revenue of Rs 4,292.02 whereas, the Real Average Per Capita Value of Property Tax Revenue is Rs 3,160.65.
- Jaipur has the lowest Nominal Average Per Capita Value of Property Tax Revenue of Rs 180.15 whereas, the Real Average Per Capita Value of Property Tax Revenue is Rs 133.73.
- The Nominal Average Per Capita Value of Property Tax Revenue of Chennai is Rs 1,546.93. To enhance property tax coverage, the Greater Chennai Corporation uses 'Drone surveys' to map the property areas and conducts 'field survey' for ground truthing. Due to lack of technical capacity, the use of geographic information system (GIS) has been outsourced. Chennai has witnessed positive growth in annual Property Tax collected from 2017-18 followed by a negative growth in 2020-21.

### Average Per Capita Property Tax Revenue: Cities between 10 to 30 lakh population - (FY 2017-18 to FY 2020-21) (in Rs)



#### Key Observations

- The Average Per Capita of Property Tax for these 10 cities is Rs 534.42
- Vishakhapatnam has the highest Nominal Average Per Capita Value of Property Tax Revenue of Rs 1,112.04 whereas, its Real Average Per Capita Value of Property Tax Revenue is Rs 824.85.
- Bhopal has the lowest Nominal Average Per Capita Value of Property Tax Revenue of Rs 145.96 whereas, its Real Average Per Capita Value of Property Tax Revenue is Rs 110.80. In Bhopal, citizens have to do a self-assessment and fill the tax either online or physically. If it is found that the assessment is not correct, a notice is sent and there is a provision for citizens to have arbitration as well.

### Average Per Capita Property Tax Revenue: Cities below 10 lakh population - (FY 2017-18 to FY 2020-21) (in Rs)

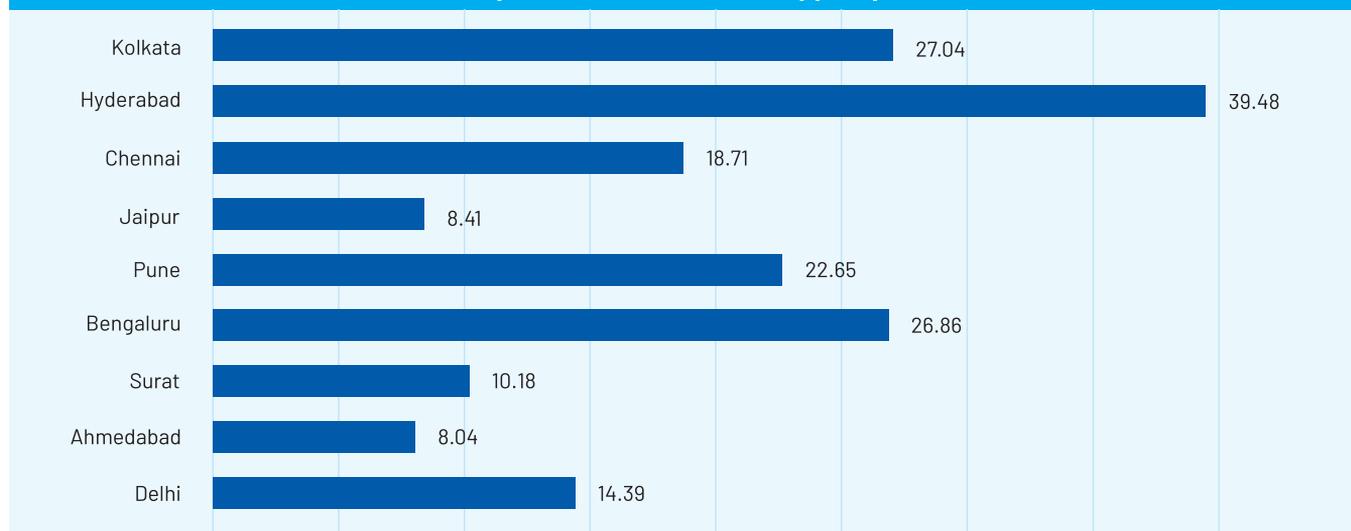


### Key Observations

- The Average Per Capita of Property Tax for these 11 cities is Rs 525.18
- Kochi has the highest Nominal Average Per Capita Value of Property Tax Revenue of Rs 1,528.82 whereas, its Real Average Per Capita Value of Property Tax Revenue is Rs 1,126.28.
- Siliguri has the lowest Nominal Average Per Capita Value of Property Tax Revenue of Rs 176.09 whereas, its Real Average Per Capita Value of Property Tax Revenue is Rs 130.83.

**INDICATOR 2.2C : Average Percentage Share of Property Tax Revenue to Total Income****Average Percentage Share of Property Tax Revenue to Total Income: Mumbai - (FY 2017-18 to FY 2020-21) (in %)**

Mumbai has the Average Percentage Share of Property Tax Revenue to Total Income of 4.77%, while the average for all 31 cities is 13.69%.

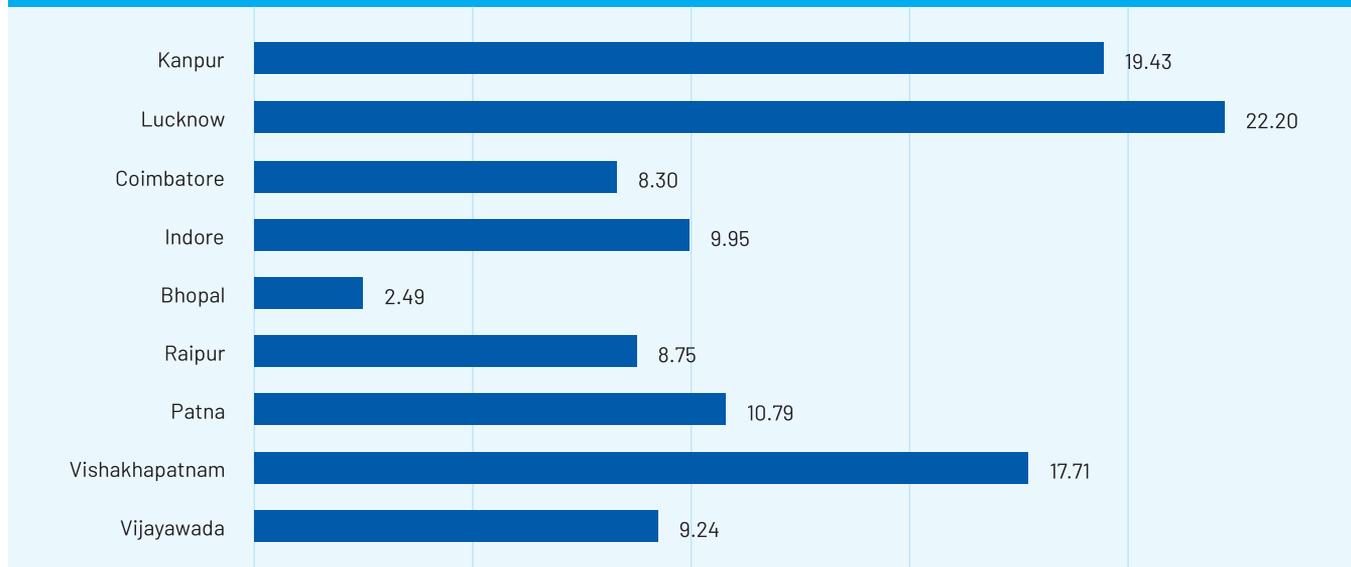
**Average Percentage Share of Property Tax Revenue to Total Income: Cities above 30 lakh population - (FY 2017-18 to FY 2020-21) (in %)****Key Observations**

- The Average Percentage Share of Property Tax to Total Income for these 9 cities is 19.53%
- Hyderabad has the highest Average Percentage Share of Property Tax Revenue to Total Income of 39.48%. It has an electronic tax management system for property tax collection wherein, one can see real-time zone-wise data on property tax collected. All modes (online and offline) are incorporated in electronic tax management system.
- Jaipur has Average Percentage Share of Property Tax Revenue to Total Income of 8.41%. Property Tax makes up one of the highest proportions of the total Tax Revenue collected by the City Governments. Cities like Jaipur (House Tax and Urban Development Tax) and Hyderabad (Property Tax) impose Property Tax as the only source of the Tax Revenue.
- Delhi has Average Percentage Share of Property Tax Revenue to Total Income of 14.39%. The Municipal Corporation of Delhi provides online payment options to pay property tax to the citizens.

*"Due to the use of technology and facilitation of online payment, approximately 50-60% property tax is collected from online sources (challan/net banking/ debit/ credit card)."*

**- Official, South Delhi Municipal Corporation**

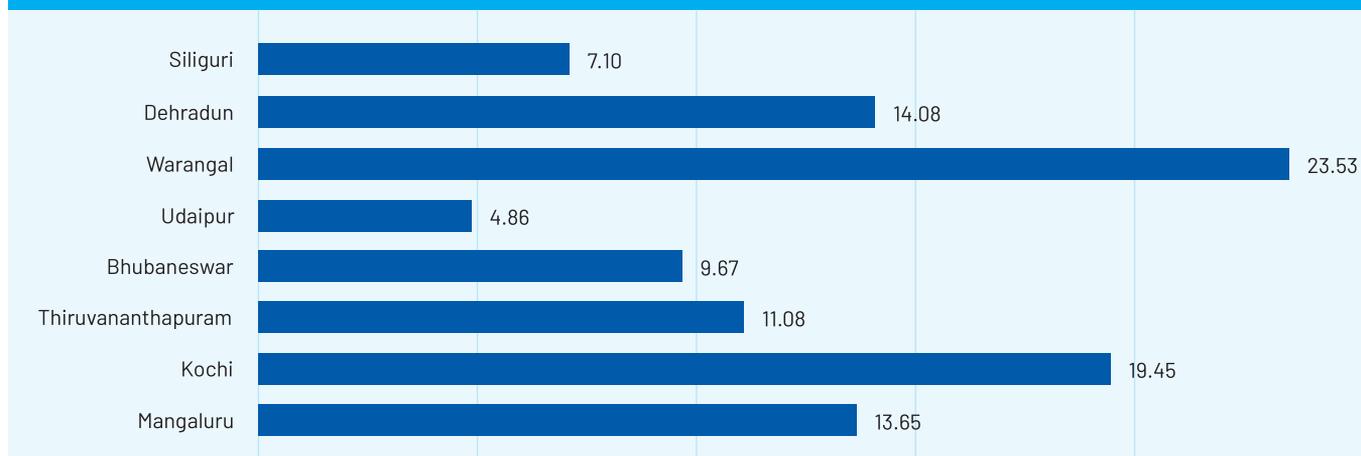
### Average Percentage Share of Property Tax Revenue to Total Income: Cities between 10 to 30 lakh population - (FY 2017-18 to FY 2020-21) (in %)



#### Key Observations

- The Average Percentage Share of Property Tax to Total Income for these 10 cities is 10.89%
- Lucknow has the highest Nominal Average Percentage Share of Property Tax Revenue to Total Income of 22.20%.
- Bhopal has the lowest Nominal Average Percentage Share of Property Tax Revenue to Total Income of 2.49%.
- Kanpur has Nominal Average Percentage Share of Property Tax Revenue to Total Income of 19.43%. It is providing a 105 incentive to promote property tax payment and equipping GIS mapping to expand the data base of the city government.

### Average Percentage Share of Property Tax Revenue to Total Income: Cities below 10 lakh population - (FY 2017-18 to FY 2020-21) (in %)



### Key Observations

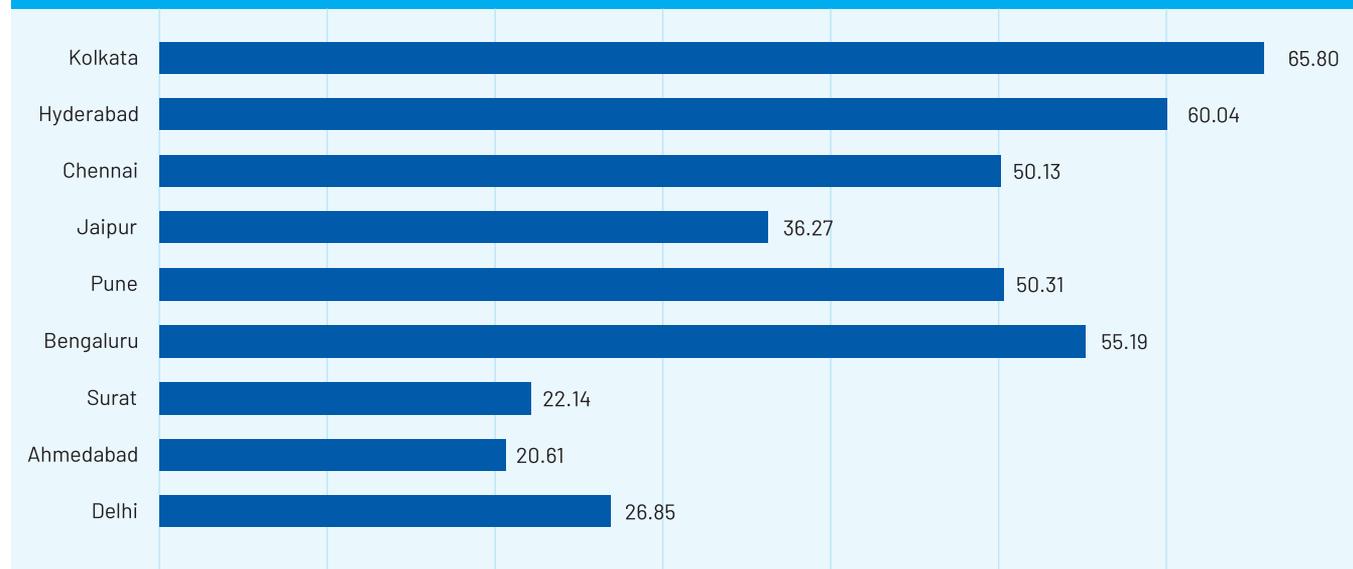
- The Average Percentage Share of Property Tax to Total Income for these 11 cities is 11.04%.
- Udaipur has the lowest Nominal Average Percentage Share of Property Tax Revenue to Total Income of 4.86%
- Warangal has the highest Nominal Average Percentage Share of Property Tax Revenue to Total Income of 23.53%. In addition to 10-13 offline payment centres, the city government has integrated their online payment system to Paytm, Bharat Pay, Phone Pay and other digital modes.

*“We have also adopted the SMS mechanism, where the payment bill links are provided to the citizens in their text messages. This has led to 99% to 100% tax coverage. A penalty of 25% is imposed for defaulters.”*

**- Official, Warangal Municipal Corporation**

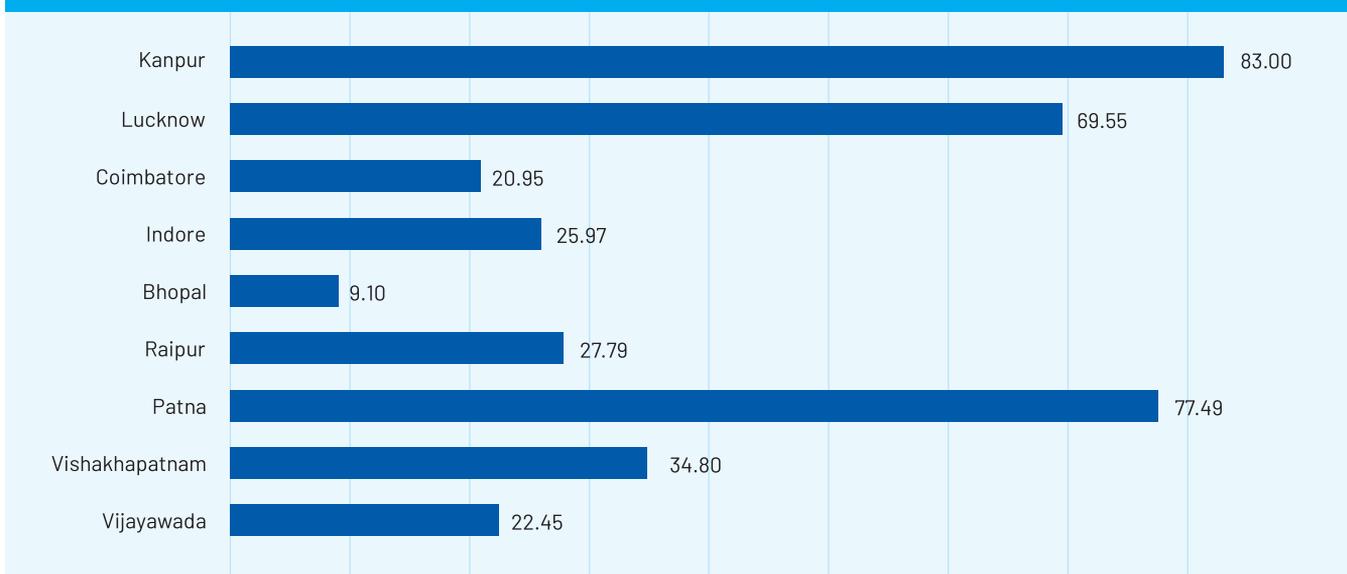
**INDICATOR 2.2D : Average Percentage Share of Property Tax Revenue to Own Source Revenue****Average Percentage Share of Property Tax Revenue to Own Source Revenue: Mumbai  
(FY 2017-18 to FY 2020-21) (in %)**

Mumbai has the Average Percentage Share of Property Tax Revenue to Own Source Revenue of 6.72%.

**Average Percentage Share of Property Tax Revenue to Own Source Revenue: Cities above 30 lakh population  
(FY 2017-18 to FY 2020-21) (in %)****Key Observations**

- The Average Percentage Share of Property Tax to Own Source Revenue for these 9 cities is 43.04%.
- Kolkata has the highest Average Percentage Share of Property Tax Revenue to Own Source Revenue of 65.80%. On failure of property tax payment, an 'Available in the Schedules of Rates, Fees and Charges (2022-23)' limitation letter is sent where 15% one-time penalty is charged along with interest of around 1.5% per month. Upon non-payment on the due date the rent of property can be attached by the Municipal Corporation.
- Ahmedabad has the lowest Average Percentage Share of Property Tax Revenue to Own Source Revenue of 20.61%.
- Bengaluru has the Average Percentage Share of Property Tax Revenue to Own Source Revenue of 55.19%. Bruhat Bengaluru Mahanagar Palike introduced Self-Assessment Method (SAS) with an idea to bring transparency in the assessment method, easy of payment of tax and to increase coverage with consequently increased revenue. It also included slum households under property taxation base and charged Rs 500. The success of this new scheme has been measured by the collection of tax. In 2008-09, the tax collected was Rs.748 Cr. and this increased to Rs 2,668 Cr. by 2019-2020.
- 5 out of 9 cities (Kolkata, Hyderabad, Chennai, Pune and Bengaluru) have Nominal Average Percentage Share of Property Tax Revenue to Own Source Revenue above 50%.

### Average Percentage Share of Property Tax Revenue to Own Source Revenue: Cities between 10 to 30 lakh population - (FY 2017-18 to FY 2020-21) (in %)



#### Key Observations

- The Average Percentage Share of Property Tax to Own Source Revenue for these 10 cities is 37.11%.
- Kanpur has the highest Average Percentage Share of Property Tax Revenue to Own Source Revenue of 83%.
- Bhopal has the lowest Average Percentage Share of Property Tax Revenue to Own Source Revenue of 9.10%.
- Only 3 out of 10 cities (Kanpur, Lucknow and Patna) have Average Percentage Share of Property Tax Revenue to Own Source Revenue above 50%. The city governments ought to have independent sources of revenue to attain financial self-sustainability over the period of time. It is vital for them to effectively levy and collect Taxes for efficient service delivery.

### Average Percentage Share of Property Tax Revenue to Own Source Revenue: Cities below 10 lakh population (FY 2017-18 to FY 2020-21) (in %)



### Key Observations

- The Average Percentage Share of Property Tax to Own Source Revenue for these 11 cities is 39.35%
- Dehradun has the highest Average Percentage Share of Property Tax Revenue to Own Source Revenue of 68.84%. To encourage citizens in paying property tax, 20% incentives are given to those who pay in in the given period. Above that, state government provides 5% incentive if the tax is paid in the month of April.
- Only 3 cities out of 11 cities (Dehradun, Warangal and Kochi) have Nominal Average Percentage Share of Property Tax Revenue to Own Source Revenue above 50%.
- Udaipur has the lowest Average Percentage Share of Property Tax Revenue to Own Source Revenue of 28.57%. To ensure property tax is collected periodically, Incentives for early payers is 10% concession, 5% concession for payment in second quarter. Females get 10% concessions throughout.

*"If anyone fails to pay then inspection is done according to section 130 of the State Municipal Act. Even after 15 days of Issuance of Notice the tax is not paid then the Nigam has the authority/power to seize the property."*

**- Official, Udaipur Municipal Corporation**

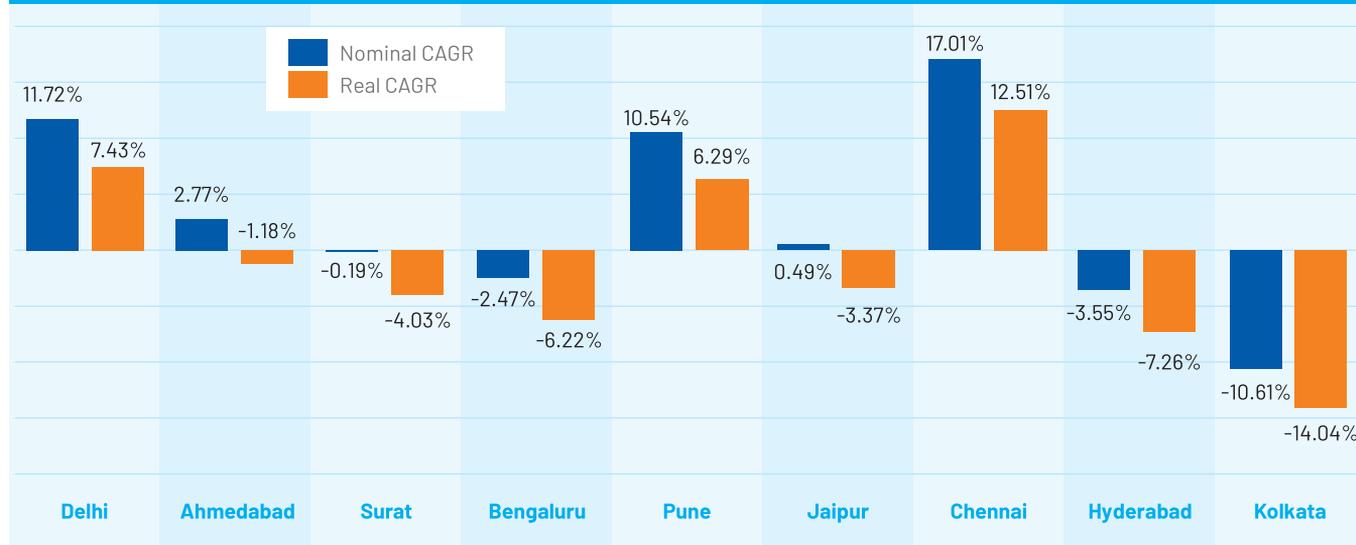
## 2.3 NON-TAX REVENUE

### INDICATOR 2.3A : Non-Tax Revenue Compound Annual Growth Rate (CAGR)

#### Non-Tax Revenue CAGR: Mumbai – (FY 2016-17 to FY 2020-21) (in %)

Mumbai has Nominal Non-Tax CAGR of -0.63% whereas, its Real Non-Tax CAGR is -4.45%. Mumbai generates significant non-Tax revenue as it levies many charges and fees such as water supply charge, interests and dividends. Although, its annual Non-Tax revenue growth has been negating from 2017-18 to 2020-21 expect for 2019-20.

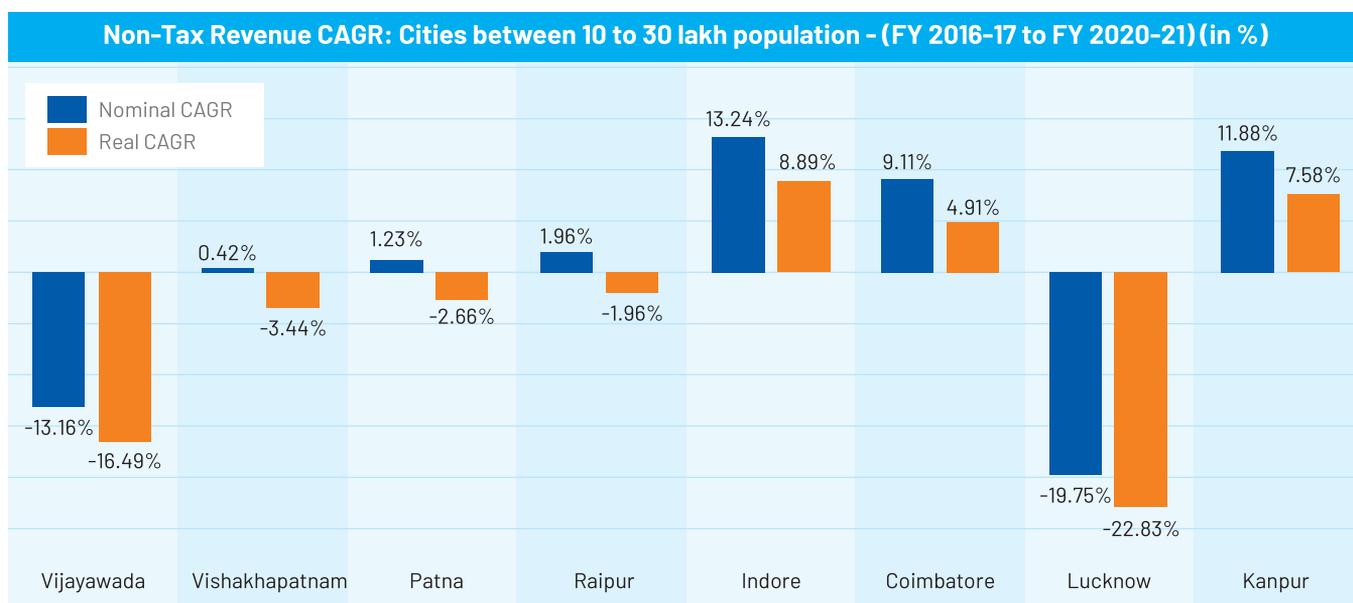
#### Non-Tax Revenue CAGR: Cities above 30 lakh population- (FY 2016-17 to FY 2020-21) (in %)



#### Key Observations

- The Average CAGR of Tax Revenue for these 9 cities is 2.86%.
- Chennai has the highest Nominal and Real Non-Tax CAGR of 17.01% and 12.51% respectively. Greater Chennai Municipal Corporation has a separate fund allocation from surcharges of stamp duty.
- Kolkata has the lowest Nominal and Real Non-Tax CAGR of -10.61% and -14.04% respectively.
- Pune has Nominal Non-Tax CAGR of 10.54% whereas its Real Non-Tax CAGR is 12.51%. Pune Municipal Corporation (PMC) has issued bonds in 2017, raising Rs 200 crore to finance its 24x7 water supply project<sup>1</sup>. Further, PMC charges a fine of Rs 5,000/- for spitting or littering garbage, which aids in increasing the Non-Tax Revenue.

1: <https://www.hindustantimes.com/cities/pmc-to-raise-another-rs-200-crore-through-municipal-bonds/story-YGqErww3e6EjKTLQDHtQ00.html>

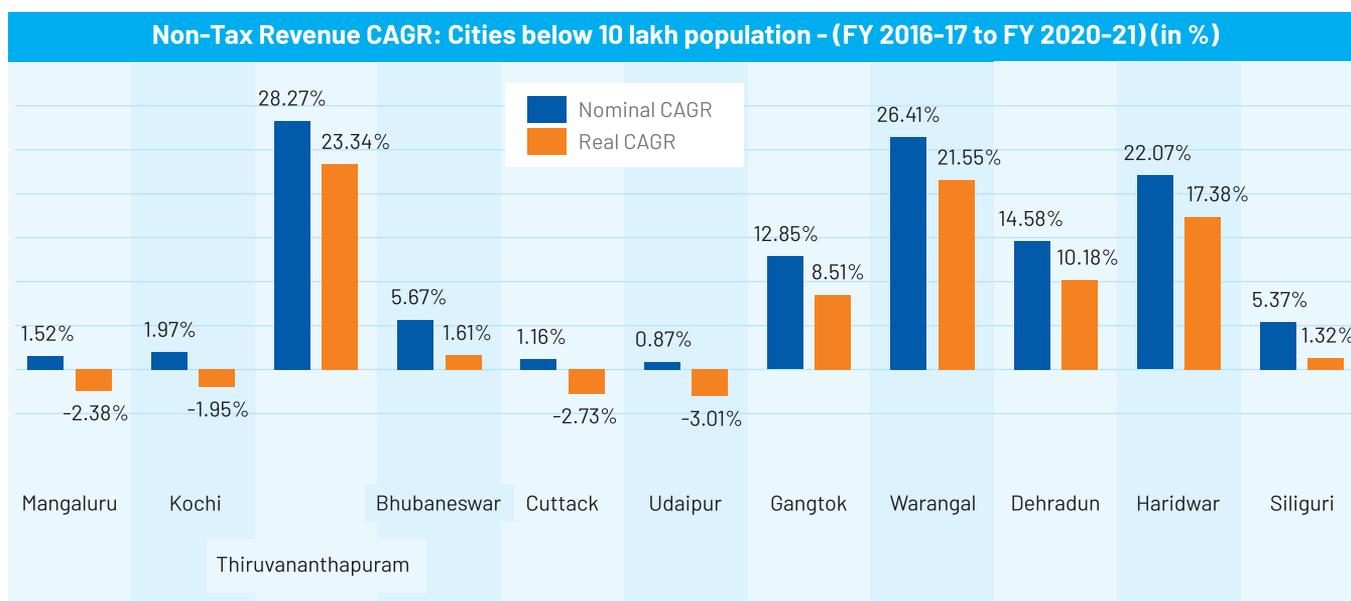


### Key Observations

- The Average CAGR of Tax Revenue for these 10 cities is 0.49%.
- Indore has highest Nominal Non-Tax CAGR of 13.24% whereas, its Real Non-Tax CAGR is 8.89%.
- The Nominal Non-Tax CAGR value for Bhopal is 0% as the Actual values for Non-Tax Revenue is not available. The budget document for year 2022-23 is published by the city Municipal Corporation creating a data gap. Although, in Bhopal bonds were issued in June 2018 for the contribution in AMRUT project worth 117 crores. Bonds issued while 20 crores at 7.25 rate of interest were received as subsidy from the Central Government.
- Lucknow has the lowest Nominal Non-Tax CAGR of -19.75% whereas, its Real Non-Tax CAGR is -22.83%. Lucknow raised INR 200 crore by issuing municipal bonds in December 2020 for various infrastructural projects.

*“Work for initiating Municipal Bonds is in progress, but there are challenges. Though the city government has raised the bond but it would not be a best solution, as repayment with interest will not be easy for the corporation and ultimately it has to depend on state government for repayment of money raised from Bond.”*

**- An Official**



### Key Observations

- The Average CAGR of Tax Revenue for these 11 cities is 10.98%.
- Thiruvananthapuram has the highest Nominal and Real Non-Tax CAGR of 28.27% and 23.34% respectively. Thiruvananthapuram has witnessed high non-Tax revenue due to the innovative methods and effective administrative reforms by the Municipal Corporation. Thiruvananthapuram Municipal Corporation (TMC) imposes Rs 50,000 fine for dumping waste in public areas. It earns revenue from auctions held on shopping complexes, coconut trees, mango trees, etc. Although it stands second amongst all the 31 cities. in the CAGR of non-Tax revenue collected, Thiruvananthapuram has seen positive growth in non-Tax revenue collected for all the years of the study.
- Officials in Thiruvananthapuram shared that they have their own rendering plant where, chicken stall owners have to pay Rs 7 per kg for the plant workers to come and collect the waste. Another initiative undertaken by Thiruvananthapuram Municipal Corporation (TMC) is introducing a mobile application for the distribution of water and collection of septic waste. With the help of this interventions, it has become easier for the officials to track and maintain the sewerage collection as the citizens are registered on the app. With the help of this mobile app, TMC also provides water tankers to various institutions. "This has led TMC to generate additional income. Last year we generated Rs 1.5 crore from this service delivery".
- Udaipur has the lowest Nominal Non-Tax CAGR of 0.87% whereas, its Real Non-Tax CAGR is -3.01%.
- Kochi has Nominal Non-Tax CAGR of 1.97% while its Real Non-Tax CAGR is -1.95%. This change in the growth percentage reinforces the need to analyse budget document on Actual and Inflation Adjusted values.
- Warangal has Nominal Non-Tax CAGR of 26.41% whereas, its Real Non-Tax CAGR is 21.55%. The Building Permission Fee like Conversion Fee, Debris Fee, Publication Fee etc. and Water charges for private properties significantly contribute to the non-Tax revenue of Warangal. It has witnessed a positive growth in annual non-Tax collected from 2017-18 to 2020-21 except in 2019-20(-1.91%).

### Case Study 3: Municipal Bonds in Ahmedabad

The city of Ahmedabad has developed innovative methods of obtaining additional financial resources by issuing municipal bonds and by borrowing from the international credit market. Ahmedabad Municipal Corporation (AMC) has issued Municipal Bonds first time in India in the year 1998 and subsequently in 2002, 2004, 2005 and 2019.

Ahmedabad Municipal Corporation (AMC) undertook a major investment in 1998 for a project on Water Supply and Sewerage (WSS). It issued bonds in January 1998 and raised Rs 1,050 million<sup>2</sup> for the developmental project. This was a remarkable achievement as it was the first municipal bond issued in India without state guarantee and represented the first step towards a market-based system for local government finance. Approximately 75% of the money raised came from the Indian general public, while the remaining quarter came from institutional investors (banks, funds, etc.).

In January 2019, Ahmedabad, raised Rs 200 crore for 'green projects' by issuing municipal bonds. The city government aims to use the funds for waste management, water supply and other infrastructure projects, including the cleaning of its Sabarmati River; as a part of its share towards Urban Development under AMRUT Mission. The original plan<sup>3</sup> of AMC was to raise Rs 100 crore, but the city government decided to receive Rs 200 crore after record bids worth Rs 1,085 crore was received.

#### Learnings

Any city government first needs to gain trust from investors and prove its creditworthiness and to build its reputation as a reliable borrower. In this respect, the most important measure taken by the AMC was to reduce the city's budget deficit. While in 1993 the city owed approx. Rs 100 crore in outstanding debt, by 1998 it had boasted four consecutive years of budget surplus. These results were achieved by:

- Improving tax collection
- Making the government more open and transparent
- Appointing a number of well-trained professionals to increase the technical capacity of the municipal government

#### Success factors<sup>4</sup>

The high demand for Ahmedabad's municipal bonds is a direct consequence of the municipal corporation receiving an AA+ rating from both a global (CRISIL) and an Indian (India Ratings) credit ratings agency in the 2018-2019 financial year. Before 2017-18 the rating of the city government was AA- (Double AA minus)<sup>5</sup> which was upgraded to AA stable for the year 2017-18 and now it has been upgraded to AA+.

This indicated the AMC's capacity to pay interest and repay the principal amount. The rating reflects Ahmedabad's strong financial risk profile and operating efficiency:

- Since 2008, Ahmedabad has implemented 31 projects under the Jawaharlal Nehru National Urban Renewal Mission (JNNURM) without significantly exceeding the budget, given that a dedicated team monitors the implementation of projects under JNNURM.
- From 2014 to 2018, Ahmedabad's income exceeded its expenditure. This was accompanied by an increase in tax and non-tax revenues and reductions in power costs and interest costs due to loan restructuring

While Ahmedabad has ambitious plans for the city and are welcoming municipal bonds as a substantial source to raise funds other cities expressed that Bonds are not the best solution, as they increase the city government's dependency on the state government for timely repayments of the interest amount raised on the bonds. During the discussions on Municipal Bonds, an official stated that "Municipal Bond will only be successful if it is of a good financial institution; otherwise, it is a failure. You need a good reputation of a local body and a good credit rating score to issue bonds."

2: <https://planningtank.com/thesis-dissertation/municipal-funding-challenges-ahmedabad-case-study>

3: [https://www.business-standard.com/article/economy-policy/ahmedabad-raises-rs-200-crore-through-municipal-bonds-maturing-in-5-years-119011200035\\_1.html](https://www.business-standard.com/article/economy-policy/ahmedabad-raises-rs-200-crore-through-municipal-bonds-maturing-in-5-years-119011200035_1.html)

4: <http://www.indiaenvironmentportal.org.in/files/file/Ahmedabad-Green-Municipal-Bond-Case-Study.pdf>

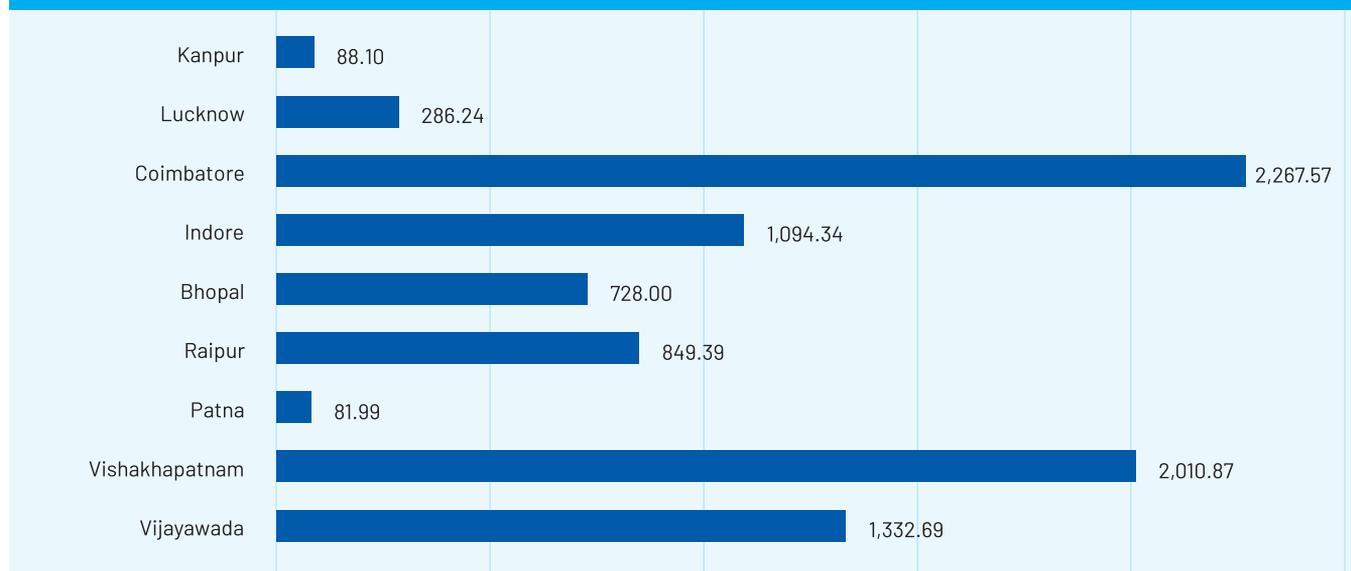
5: <https://timesofindia.indiatimes.com/city/ahmedabad/ahmedabad-municipal-corporations-rating-upgraded-to-aa-by-crisil/articleshow/67109416.cms>

**INDICATOR** 2.3B : Average Per Capita Non-Tax Revenue**Average Per Capita Non-Tax Revenue: Mumbai - (FY 2017-18 to FY 2020-21) (in Rs)**

Mumbai has the Average Per Capita of Non-Tax Revenue of Rs 10,601.12.

**Average Per Capita Non-Tax Revenue: Cities above 30 lakh population - (FY 2017-18 to FY 2020-21) (in Rs)****Key Observations**

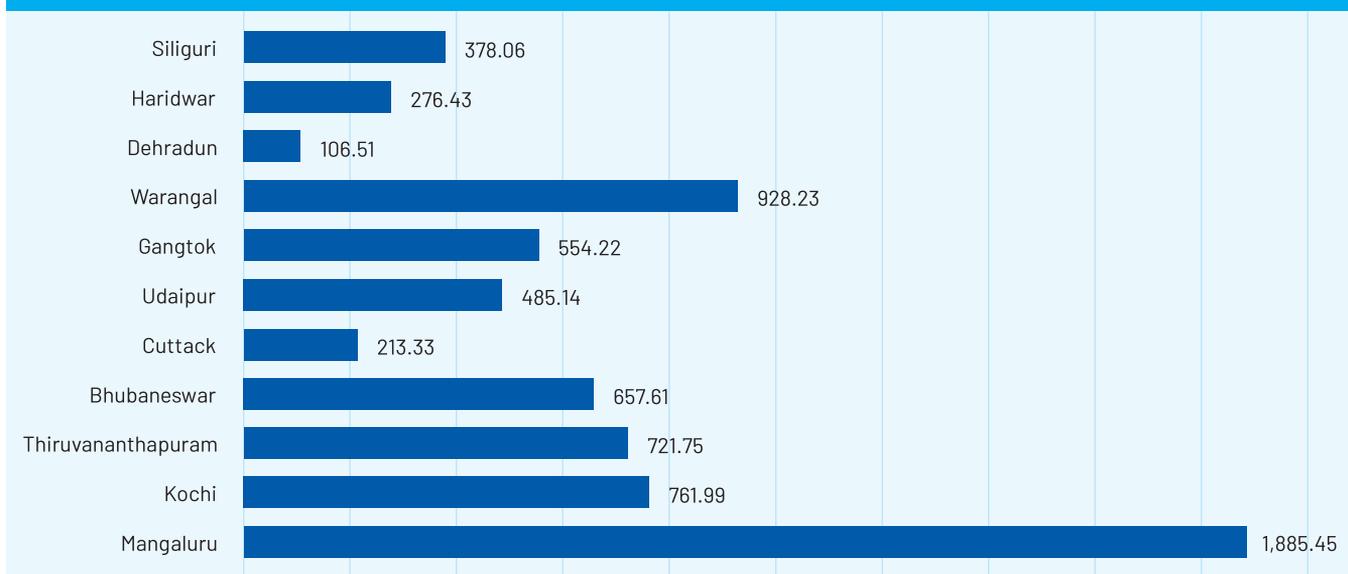
- The Average Per Capita of Non-Tax Revenue for these 9 cities is Rs 1,842.75.
- Pune has the highest Average Per Capita of Non-Tax Revenue of Rs 4,283.
- Jaipur has the lowest Average Per Capita of Non-Tax Revenue of Rs 321.09.
- Only 3 cities out of 9 cities (Kolkata, Chennai, and Jaipur) have Average Per Capita of Non-Tax Revenue below Rs 1,000.

**Average Per Capita Non-Tax Revenue: Cities between 10 to 30 lakh population - (FY 2017-18 to FY 2020-21) (in Rs)**

### Key Observations

- The Average Per Capita of Non-Tax Revenue for these 10 cities is Rs 873.92.
- Coimbatore has the highest Average Per Capita of Non-Tax Revenue of Rs 2,267.57.
- Patna has the lowest Average Per Capita of Non-Tax Revenue of Rs 81.99.
- Only 4 cities out of 10 cities (Coimbatore, Indore, Vishakhapatnam and Vijayawada) have Average Per Capita of Non-Tax Revenue more than Rs 1,000.

### Average Per Capita Non-Tax Revenue: Cities below 10 lakh population - (FY 2017-18 to FY 2020-21) (in Rs)



### Key Observations

- The Average Per Capita of Non-Tax Revenue for these 11 cities is Rs 633.52.
- Mangaluru has the highest Average Per Capita of Non-Tax Revenue of Rs 1,885.45.
- Dehradun has the lowest Average Per Capita of Non-Tax Revenue of Rs 106.51.
- From all the cities mentioned above only 4 cities (Siliguri, Haridwar, Dehradun and Cuttack) have Average Per Capita of Non-Tax Revenue less than Rs 500.

**INDICATOR 2.3C : Average Percentage Share of Non-Tax Revenue to Total Income****Average Percentage Share of Non-Tax Revenue to Total Income: Mumbai - (FY 2017-18 to FY 2020-21) (in %)**

Mumbai has Average Percentage Share of Non-Tax Revenue to Total Income of 47.89%. Mumbai generates significant Non-Tax revenue as it provides various municipal services which generates significant revenue. It also earns income from interests and dividends.

**Average Percentage Share of Non-Tax Revenue to Total Income: Cities above 30 lakh population (FY 2017-18 to FY 2020-21) (in %)****KEY OBSERVATIONS**

- The Average Percentage Share of Non-Tax Revenue to Total Income for these 9 cities is 19.85%.
- Hyderabad has the highest Average Percentage Share of Non-Tax Revenue to Total Income of 26.75%. To meet the fund requirements for various infrastructure projects, the Greater Hyderabad Municipal Corporation (GHMC) has raised Rs 200 crore through municipal bonds in February 2018. Within four months, GHMC raised Rs 195 crore via municipal bonds seeking to use it for roads project. Further its raised Rs 100 crore<sup>6</sup> in the third tranche.
- Chennai has the lowest Average Percentage Share of Non-Tax Revenue to Total Income of 9.77%.

**Average Percentage Share of Non-Tax Revenue to Total Income: Cities between 10 to 30 lakh population (FY 2017-18 to FY 2020-21) (in %)**

### Key Observations

- The Average Percentage Share of Non-Tax Revenue to Total Income for these 10 cities is 13.79%.
- Vishakhapatnam has the highest Average Percentage Share of Non-Tax Revenue to Total Income of 32.26%. The Greater Vishakhapatnam Municipal Corporation levies water charges and Building Application Fee generating significant Non-Tax revenue.
- Patna has the lowest Average Percentage Share of Non-Tax Revenue to Total Income of 2.84%.
- Vijayawada has Average Percentage Share of Non-Tax Revenue to Total Income of 24.29%. The Vijayawada Municipal Corporation (VMC) generates revenue from solid waste management by levying garbage tax of Rs 30/- per month for households and Rs 120/- per month for commercial properties. Citizens are required to segregate the dry and wet waste. If the citizens fail to do so then commercial users have to pay a fine of Rs 1,000 to Rs 5,000.

### Average Percentage Share of Non-Tax Revenue to Total Income: Cities below 10 lakh population (FY 2017-18 to FY 2020-21) (in %)



### Key Observations

- The Average Percentage Share of Non-Tax Revenue to Total Income for these 11 cities is 15.98%.
- Gangtok has the highest Average Percentage Share of Non-Tax Revenue to Total Income of 38.18%.
- Dehradun has the lowest Average Percentage Share of Non-Tax Revenue to Total Income of 3.98%.
- Udaipur has Average Percentage Share of Non-Tax Revenue to Total Income of 11.79%

*"Nagar Nigam Udaipur (NNU) plans to impose a tax (like tourist tax) on the rent paid by the guests for their hotel rooms."*

**- An Official, Nagar Nigam Udaipur**

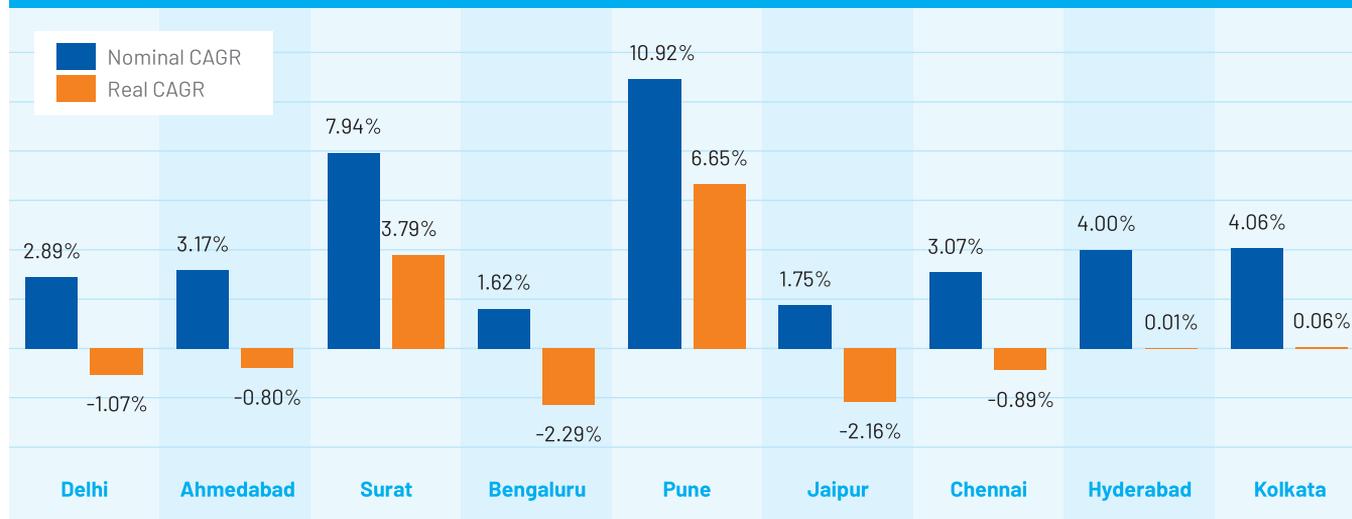
## 2.4 OWN SOURCE REVENUE

### INDICATOR 2.4A : Own Source Revenue Compound Annual Growth Rate (CAGR)

#### Own Source Revenue CAGR: Mumbai - (FY 2016-17 to FY 2020-21)

Mumbai has the Own Source Revenue CAGR of -7.04% (nominal), while the Real Own Source Revenue CAGR lies at -10.61%. The loss of Octroi Tax post 2017 and negative growth in both Tax and Non-Tax Revenue have contributed to the fall in Own Source Revenue for Mumbai.

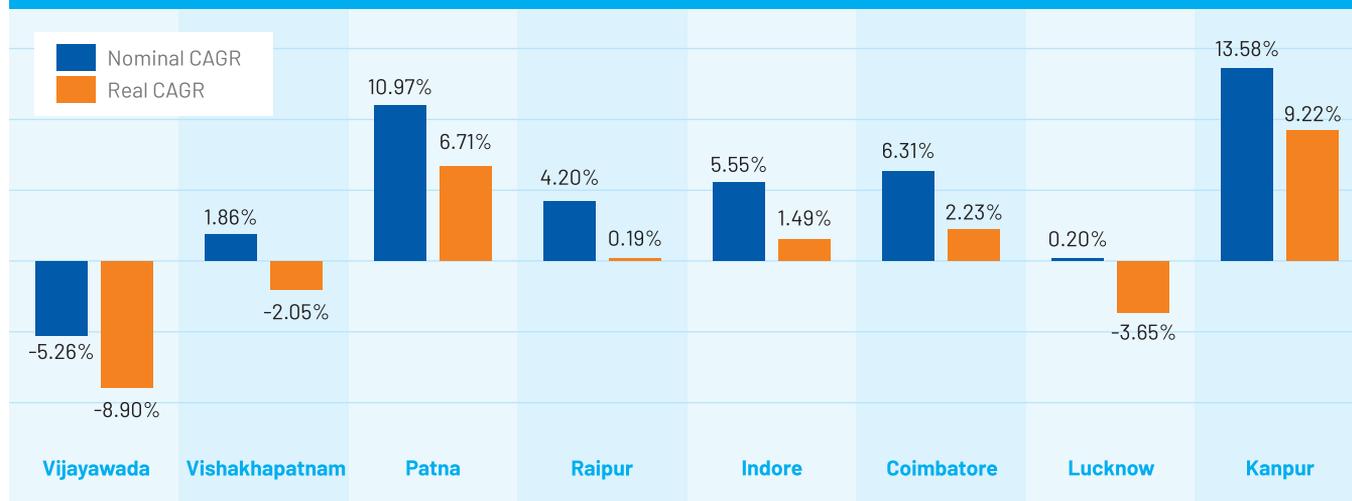
#### Own Source Revenue CAGR: Cities above 30 lakh population - (FY 2016-17 to FY 2020-21)



#### Key Observations

- The Average Own Source Revenue for these 9 cities is 4.38%.
- Pune has the highest Own Source Revenue CAGR of 10.92%.
- For Delhi, Ahmedabad, Bengaluru, Jaipur and Chennai even though their Nominal Own Source Revenue CAGR is positive, their Real Own Source Revenue CAGR is negative.

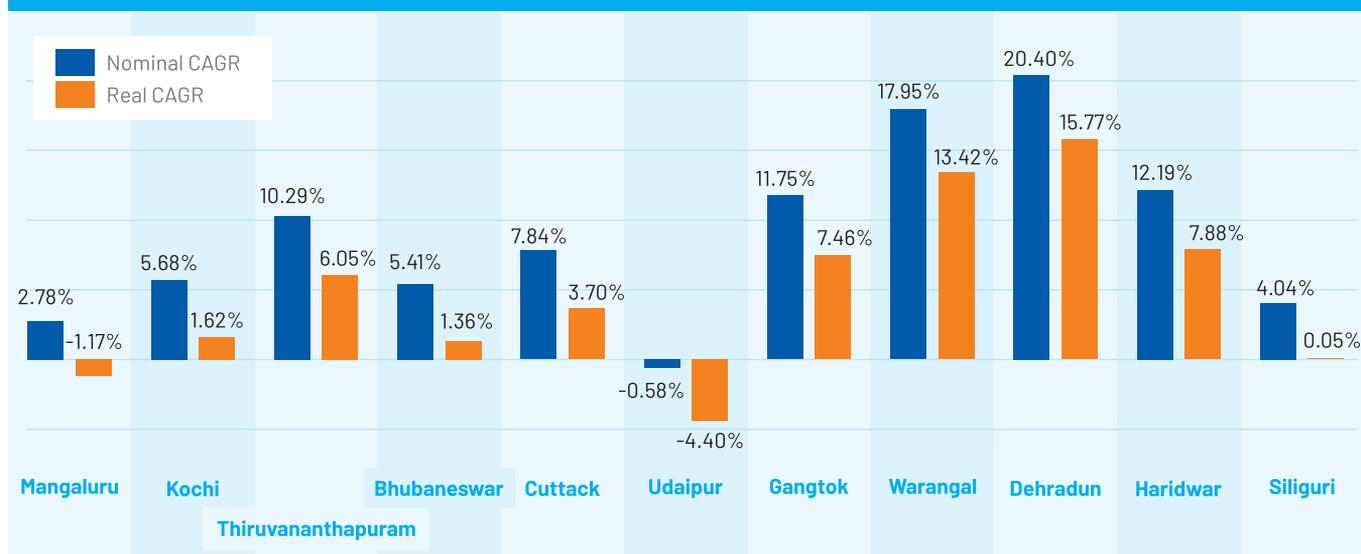
#### Own Source Revenue CAGR: Cities between 10 to 30 lakh population - (FY 2016-17 to FY 2020-21)



### Key Observations

- The Average Own Source Revenue for these 10 cities is 3.74%.
- Kanpur has the highest Nominal and Real Own Source Revenue CAGR of 13.58% and 9.22% respectively.
- For Lucknow and Vishakhapatnam even though their Nominal Own Source Revenue CAGR are positive (0.20% and 1.86%), the Real Own Source Revenue CAGR is negative (-3.65% and -2.05%).

### Own Source Revenue CAGR: Cities below 10 lakh population – (FY 2016-17 to FY 2020-21)

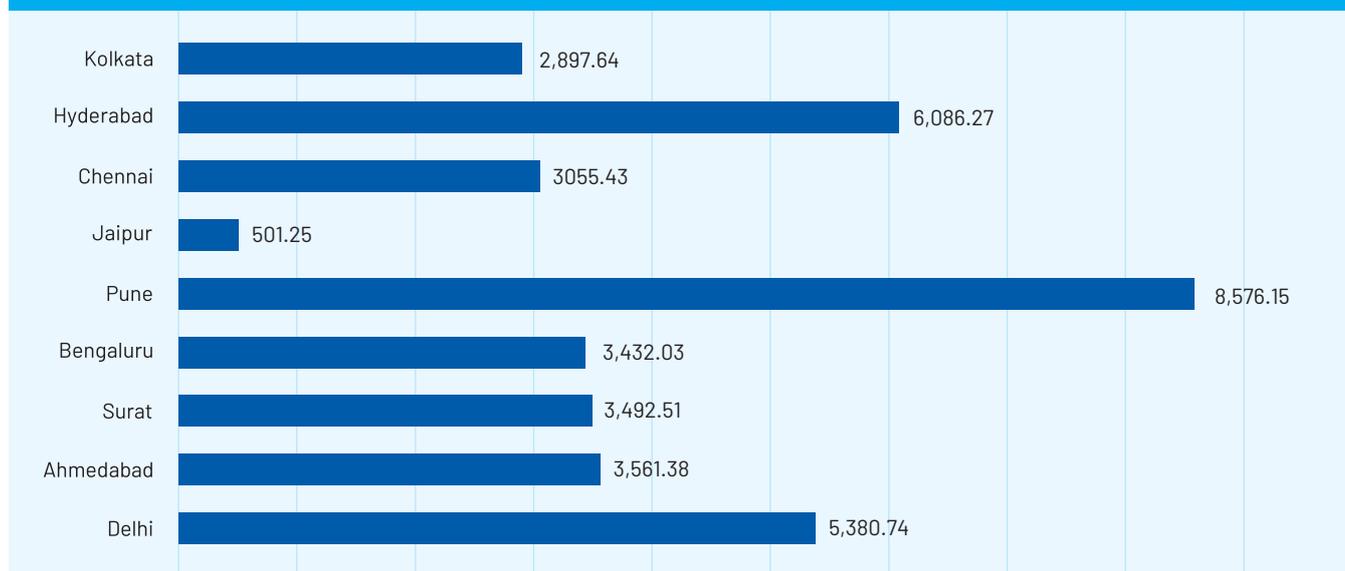


### Key Observations

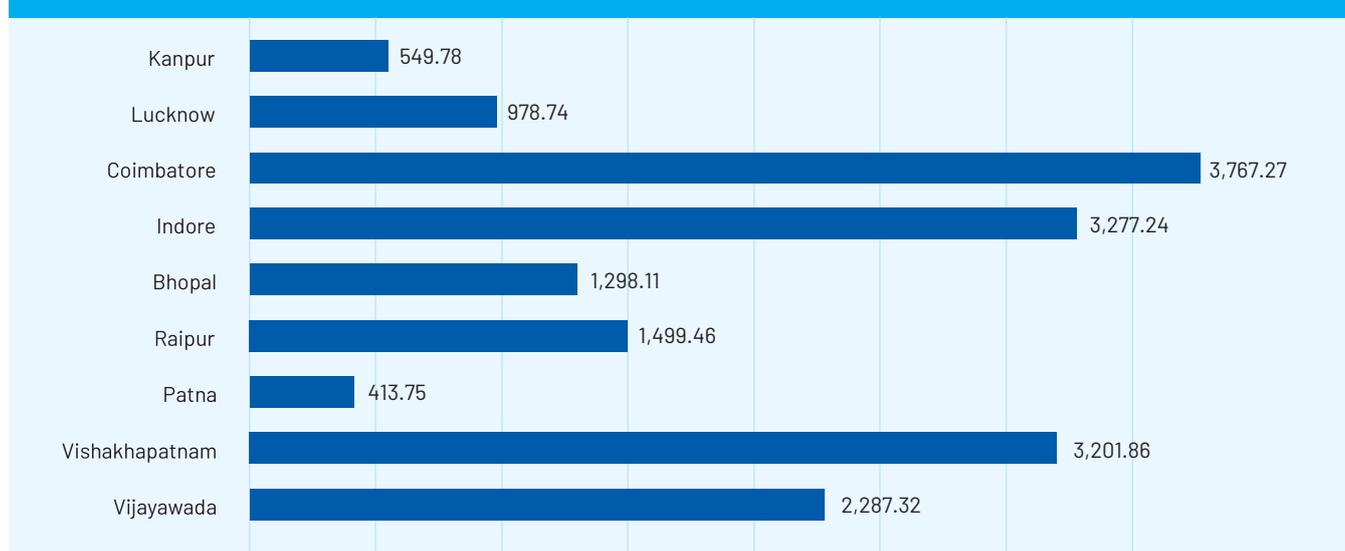
- The Average Own Source Revenue CAGR for these 11 cities is 8.89%.
- Dehradun has the highest Nominal and Real Own Source Revenue CAGR of 20.40% and 15.77% respectively.
- Mangaluru has Nominal Own Source Revenue CAGR of 2.78% whereas, its Real Own Source Revenue CAGR is -1.17%.
- Own Source Revenue is the only source of revenue under the control of the city government and administration other than Grants received. The officials are required to estimate and plan their revenue expenditure within the revenue collected to continue the self-sustainability of the city government. Many cities lack own source revenue leading to limited funds for establishment and administrative expenses. This leads to the cities being dependent on the state and central government for the day-to-day expenses.

**INDICATOR 2.4B : Average Per Capita Own Source Revenue****Average Per Capita Own Source Revenue: Mumbai - (FY 2017-18 to FY 2020-21) (in Rs)**

Mumbai has the Average Per Capita Own Source Revenue of Rs 16,007.88. Although, it is witnessing a declining in Annual Per Capita Own Source Revenue from Rs 20,048.25 in 2017-18 to Rs 14,446.91 in 2020-21.

**Average Per Capita Own Source Revenue: Cities above 30 lakh population - (FY 2017-18 to FY 2020-21) (in Rs)****Key Observations**

- The Average Per Capita Own Source Revenue for these 9 cities is Rs 4,109.27.
- Pune has the highest Average Per Capita Own Source Revenue of Rs 8,576.15.
- Jaipur has the lowest Average Per Capita Own Source Revenue of Rs 501.25. It is the only city amongst the 8 other cities to have the Average Per Capita Own Source Revenue less than Rs 1,000.

**Average Per Capita Own Source Revenue: Cities between 10 to 30 lakh population (FY 2017-18 to FY 2020-21) (in Rs)**

### Key Observations

- The Average Per Capita Own Source Revenue for these 10 cities is Rs 1,726.45
- Coimbatore has the highest Average Per Capita Own Source Revenue of Rs 3,767.27
- Patna has the lowest Average Per Capita Own Source Revenue of Rs 413.75
- Only 3 cities out of 10 cities (Kanpur, Lucknow and Patna) have their Average Per Capita Own Source Revenue less than Rs 1,000.

### Average Per Capita Own Source Revenue: Cities below 10 lakh population - (FY 2017-18 to FY 2020-21) (in Rs)

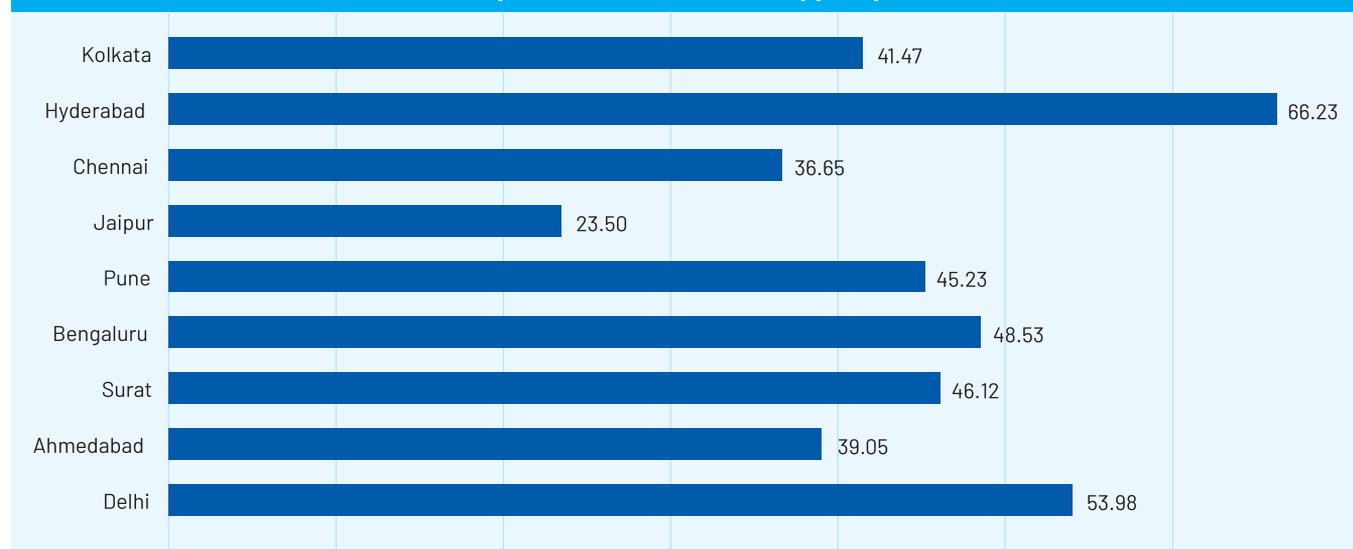


### Key Observations

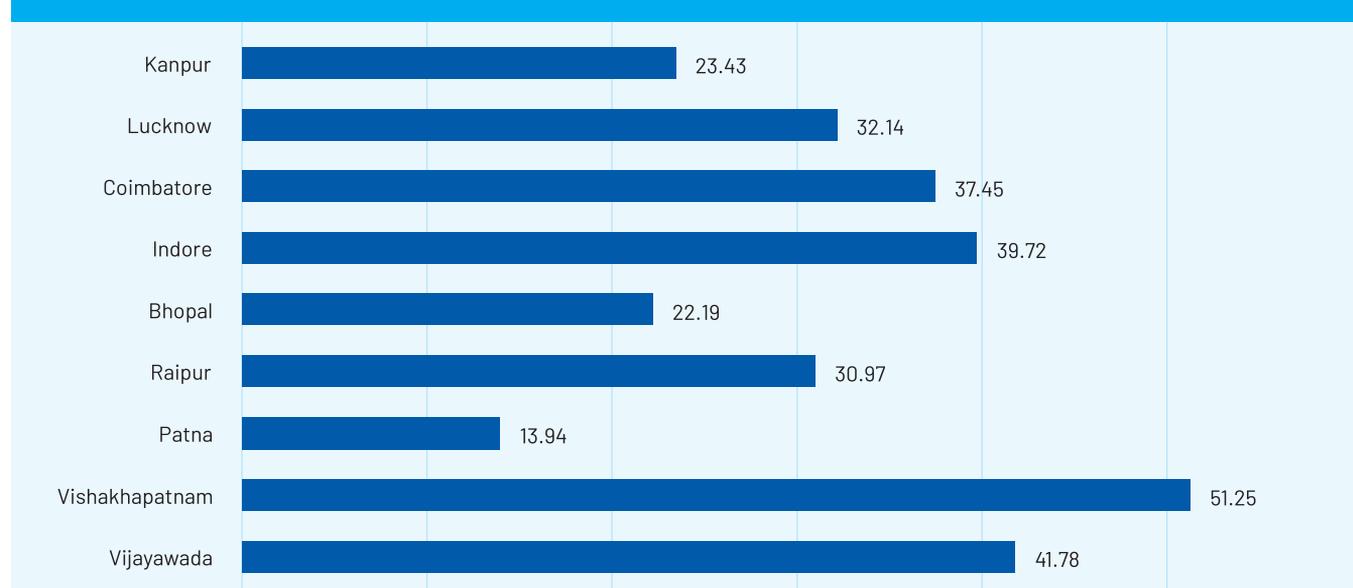
- The Average Per Capita Own Source Revenue for these 11 cities is Rs 1,291.48
- Kochi has the highest Nominal Average Per Capita Own Source Revenue of Rs 2,895.92 whereas, its Real Average Per Capita Own Source Revenue is Rs 2,117.86.
- Haridwar has the lowest Average Per Capita Own Source Revenue of Rs 479.76.
- Only 5 cities out of 11 (Warangal, Bhubaneswar, Thiruvananthapuram, Kochi and Mangaluru) cities have their Average Per Capita Own Source Revenue more than Rs 1,000.

**INDICATOR 2.4C : Average Percentage Share of Own Source Revenue to Total Income****Average Percentage Share of Own Source Revenue to Total Income: Mumbai - (FY 2017-18 to FY 2020-21) (in %)**

Mumbai has Average Percentage Share of Own Source Revenue to Total Income of 72.11%.

**Average Percentage Share of Own Source Revenue to Total Income: Cities above 30 lakh population (FY 2017-18 to FY 2020-21) (in %)****Key Observations**

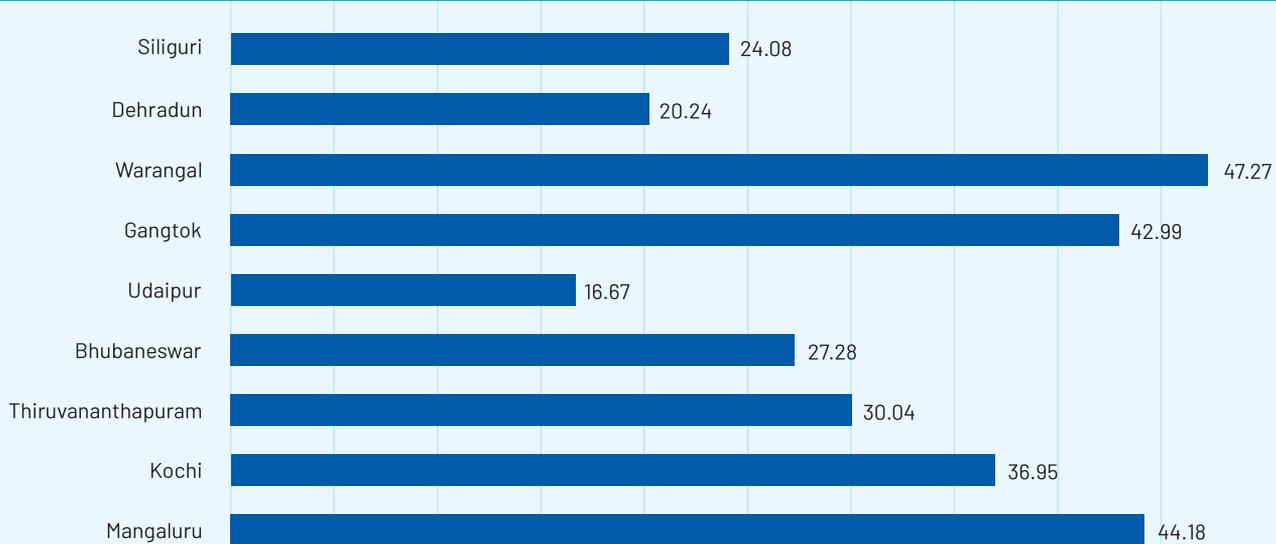
- The Average Percentage Share of Own Source Revenue to Total Income for these 9 cities is 44.53%.
- Hyderabad has the highest Average Percentage Share of Own Source Revenue to Total Income of 66.23%.
- Jaipur has the lowest Average Percentage Share of Own Source Revenue to Total Income of 23.50%.
- Only Hyderabad and Delhi have their Average Percentage Share of Own Source Revenue to Total Income more than 50%.

**Average Percentage Share of Own Source Revenue to Total Income: Cities between 10 to 30 lakh population (FY 2017-18 to FY 2020-21) (in %)**

### Key Observations

- The Average Percentage Share of Own Source Revenue to Total Income for these 10 cities is 29.29%.
- Vishakhapatnam has the highest Average Percentage Share of Own Source Revenue to Total Income of 51.25%. It is the only city amongst the 10 cities to have Average Percentage Share of Own Source Revenue to Total Income more than 50%.
- Patna has the lowest Average Percentage Share of Own Source Revenue to Total Income of 13.94%.

### Average Percentage Share of Own Source Revenue to Total Income: Cities below 10 lakh population (FY 2017-18 to FY 2020-21) (in %)



Note: As the capital income value for Cuttack and Haridwar is not available, therefore their percentage share to total income could not be calculated.

### Key Observations

- The Average Percentage Share of Own Source Revenue to Total Income for these 11 cities is 29.68%.
- Warangal has the highest Average Percentage Share of Own Source Revenue to Total Income of 47.27%.
- Udaipur has the lowest Average Percentage Share of Own Source Revenue to Total Income of 16.67%
- No city from the 11 cities has Average Percentage Share of Own Source Revenue to Total Income more than 50%. It is extremely vital for city governments to mobilize sufficient Own Source Revenue to fund routine expenses of the city government apart from the capital projects. Additionally, Own Source Revenue is crucial for city government to provide efficient municipal services and also undertake their own developmental projects and enhance the progress of the city.

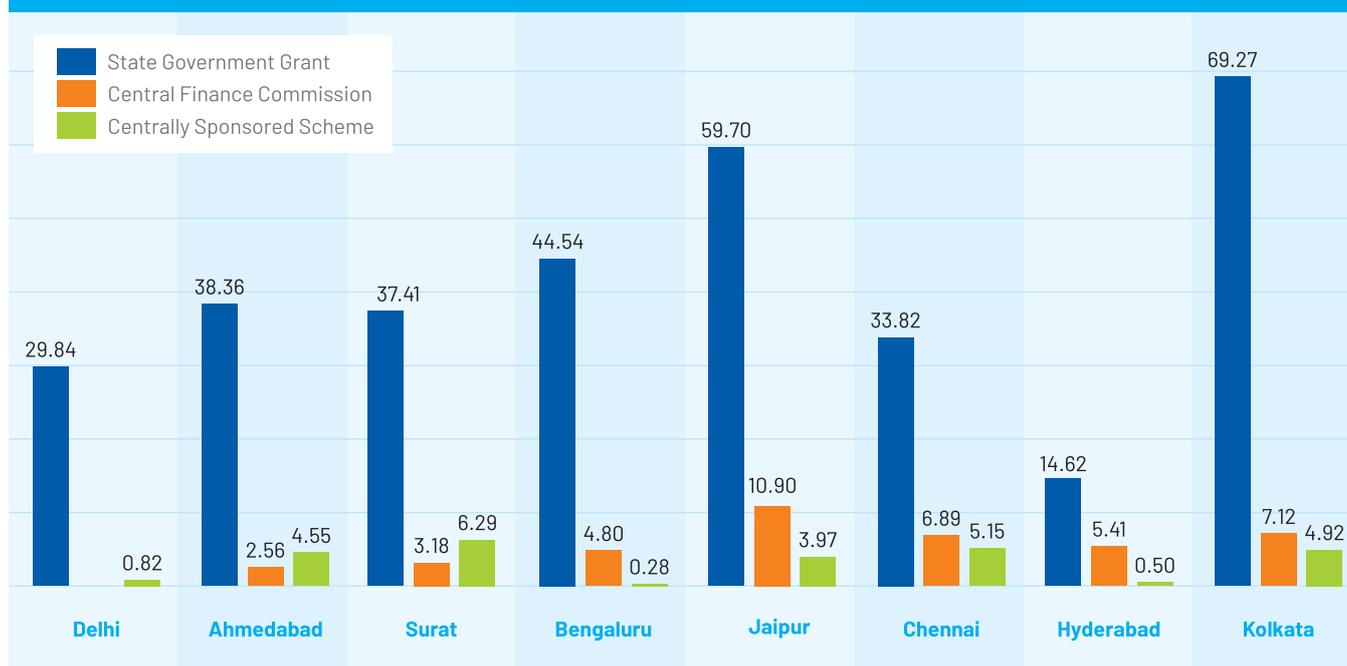
## 2.5 GRANTS

### INDICATOR 2.5A : Average Percentage Share of Government Grants to Total Income

#### Average Percentage Share of Government Grants to Total Income: Mumbai (FY 2017-18 to FY 2020-21) (in %)

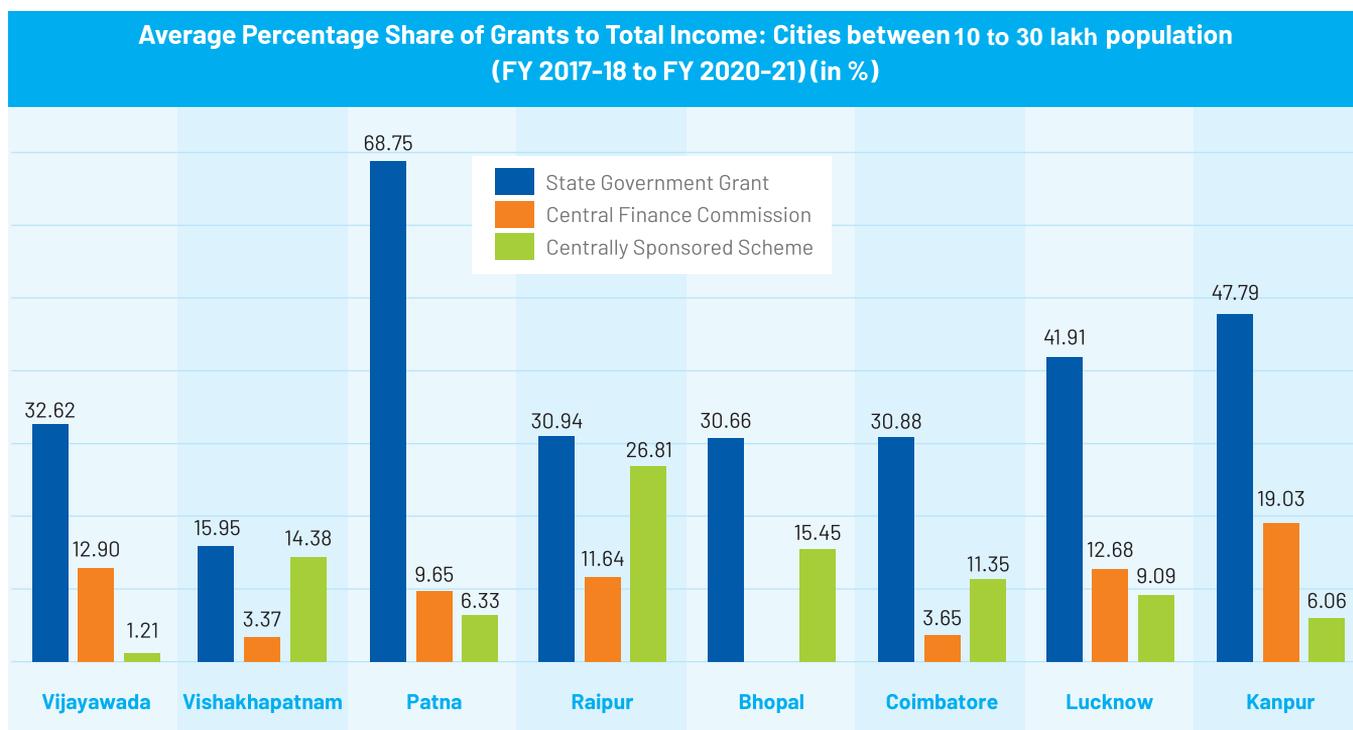
Mumbai has Average Percentage Share of State Government Grants to Total Income of 27.53%.

#### Average Percentage Share of Grants to Total Income: Cities above 30 lakh population (FY 2017-18 to FY 2020-21) (in %)



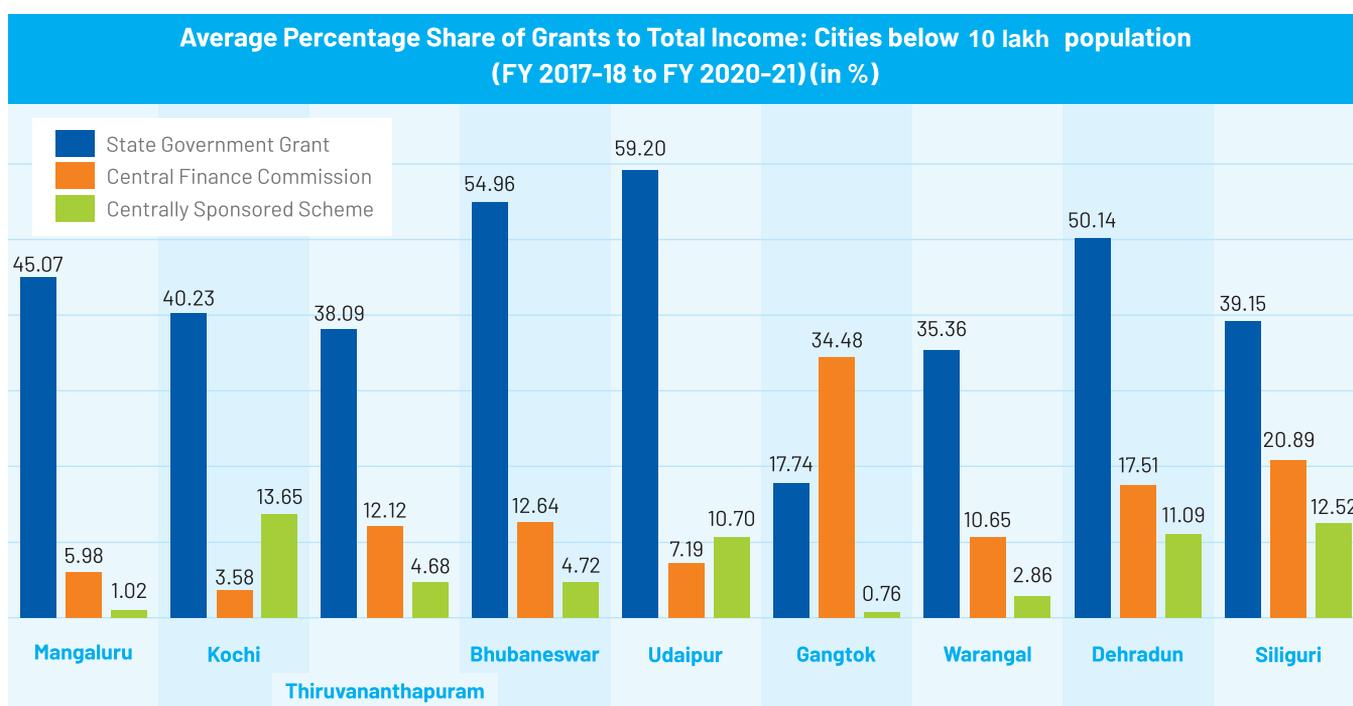
#### Key Observations

- Kolkata has the highest Average Percentage Share of State Government Grants to Total Income of 69.27%. During the budget study it was observed that Kolkata received grant funds for various city development projects such as riverfront projects.
- Surat has the highest Average Percentage Share of Centrally Sponsored Scheme to Total Income of 6.29%.
- Jaipur has the highest Average Percentage Share of recommendations from Central Finance Commission to Total Income of 10.90%.
- The data for Central Finance Commission for Municipal Corporation for Delhi was not available in their Plan Budget documents.



#### Key Observations

- Patna has the highest Average Percentage Share of State Government Grants to Total Income of 68.75%. Patna budget showed various development funds granted to the city by the state government.
- Raipur has the highest Average Percentage Share of Centrally Sponsored Scheme to Total Income of 26.81%.
- Kanpur has the highest Average Percentage Share of recommendations from Central Finance Commission to Total Income of 19.03%.
- Bhopal Municipal Corporation has not provided budget data for Central Finance Commission grants in its budget documents.



### **Key Observations**

- Udaipur has the highest Average Percentage Share of State Government Grants to Total Income of 59.20%.
- Kochi has the highest Average Percentage Share of Centrally Sponsored Scheme to Total Income of 13.65%.
- Gangtok has the highest Average Percentage Share of recommendations from Central Finance Commission to Total Income of 34.48%.

## 2.6 CAGR FOR ACTUALS: INCOME

### Mumbai

City	Revenue Income Nominal	Revenue Income Real	Capital Income Nominal	Capital Income Real	Total Income Nominal	Total Income Real
Mumbai	3.74%	<b>-0.25%</b>	<b>-47.01%</b>	<b>-49.05%</b>	0.36%	<b>-3.49%</b>

### Cities above 3 million

City	Revenue Income Nominal	Revenue Income Real	Capital Income Nominal	Capital Income Real	Total Income Nominal	Total Income Real
Delhi	<b>-26.38%</b>	<b>-29.21%</b>	18.78%	14.21%	<b>-22.32%</b>	<b>-25.31%</b>
Ahmedabad	7.20%	3.08%	<b>-1.70%</b>	<b>-5.48%</b>	4.47%	0.45%
Surat	8.18%	4.02%	0.21%	<b>-3.64%</b>	5.67%	1.61%
Bengaluru	5.41%	1.36%	1.05%	-2.83%	2.47%	<b>-1.47%</b>
Pune	12.33%	8.01%	4.58%	0.53%	10.08%	5.84%
Jaipur	5.43%	1.38%	<b>-4.45%</b>	<b>-8.12%</b>	1.85%	<b>-2.06%</b>
Chennai	7.89%	3.74%	4.12%	0.12%	6.37%	2.28%
Hyderabad	5.81%	1.75%	39.23%	33.88%	13.61%	9.25%
Kolkata	4.53%	0.51%	48.59%	42.87%	10.32%	6.08%

### Cities between 1 to 3 million

City	Revenue Income Nominal	Revenue Income Real	Capital Income Nominal	Capital Income Real	Total Income Nominal	Total Income Real
Vijayawada	0.70%	<b>-3.17%</b>	<b>-24.93%</b>	<b>-27.82%</b>	<b>-6.20%</b>	<b>-9.80%</b>
Vishakhapatnam	5.41%	1.36%	<b>-3.48%</b>	<b>-7.19%</b>	2.07%	<b>-1.86%</b>
Patna	1.02%	<b>-2.86%</b>	67.20%	60.77%	25.91%	21.07%
Raipur	4.82%	0.79%	17.90%	13.36%	11.80%	7.50%
Bhopal						
Indore	5.10%	1.06%	1.08%	<b>-2.81%</b>	4.67%	0.65%
Coimbatore	2.90%	<b>-1.05%</b>	26.54%	21.68%	15.74%	11.29%
Lucknow	7.95%	3.80%	6.15%	2.07%	7.01%	2.89%
Kanpur	8.36%	4.20%	15.62%	11.18%	7.04%	2.93%
Srinagar						

## Cities below 1 million

City	Revenue Income Nominal	Revenue Income Real	Capital Income Nominal	Capital Income Real	Total Income Nominal	Total Income Real
Mangaluru	5.51%	1.45%	5.23%	1.19%	5.42%	1.37%
Kochi	31.04%	26.00%	<b>-14.63%</b>	<b>-17.91%</b>	17.86%	13.33%
Thiruvananthapuram	23.83%	19.07%	<b>-25.09%</b>	<b>-27.97%</b>	17.91%	13.38%
Bhubaneswar	19.09%	14.51%	78.68%	71.81%	24.77%	19.98%
Cuttack	24.83%	20.03%	NA	NA	24.83%	20.03%
Udaipur	7.19%	3.07%	15.30%	10.87%	9.39%	5.18%
Gangtok	23.46%	18.71%	21.27%	16.61%	23.38%	18.64%
Warangal	5.59%	1.53%	8.38%	4.21%	7.17%	3.06%
Dehradun	27.01%	22.13%	32.42%	27.33%	17.25%	12.74%
Haridwar	14.03%	9.65%	NA	NA	14.03%	9.65%
Siliguri	5.22%	1.18%	<b>-3.25%</b>	<b>-6.97%</b>	3.60%	<b>-0.38%</b>

Note: Ratios for Srinagar could not be calculated as Srinagar Municipal Corporation has not provided budget data for Actuals in their budget documents. The Budget Document of 2022-23 for Bhopal is not published therefore the Actuals for 2020-21 were not available. Thus, CAGR value could not be calculated. As the capital income value for Cuttack and Haridwar is not available, therefore their percentage share to total income could not be calculated.

## 2.7 AVERAGE PER CAPITA: EXPENDITURE

### Mumbai

City	Revenue Expenditure Nominal	Revenue Expenditure Real	Capital Expenditure Nominal	Capital Expenditure Real	Total Expenditure Nominal	Total Expenditure Real
Mumbai	18,052.62	13,363.70	4,473.19	3,281.52	22,525.80	16,645.21

### Cities above 3 million

City	Revenue Expenditure Nominal	Revenue Expenditure Real	Capital Expenditure Nominal	Capital Expenditure Real	Total Expenditure Nominal	Total Expenditure Real
Delhi	7,405.25	5,492.34	1,169.89	864.08	8,575.14	6,356.42
Ahmedabad	5,026.69	3,711.42	3,488.92	2,590.32	8,515.61	6,301.74
Surat	4,928.69	3,647.05	3,178.06	2,372.01	8,106.75	6,019.06
Bengaluru	2,905.81	2,146.77	4,088.12	3,043.19	6,993.92	5,189.96
Pune	11,848.41	8,731.70	2,456.10	1,811.86	14,304.50	10,543.56
Jaipur	1,673.79	1,239.36	587.88	435.23	2,261.67	1,674.58
Chennai	5,526.37	4,097.86	2,820.29	2,116.34	8,346.66	6,214.21
Hyderabad	5,027.29	3,741.50	3,877.29	2,851.51	8,904.58	6,593.01
Kolkata	6,471.47	4,784.65	861.95	621.32	7,333.42	5,405.97

### Cities between 1 to 3 million

City	Revenue Expenditure Nominal	Revenue Expenditure Real	Capital Expenditure Nominal	Capital Expenditure Real	Total Expenditure Nominal	Total Expenditure Real
Vijayawada	3,209.18	2,388.69	1,070.73	813.68	4,895.12	3,662.23
Vishakhapatnam	2,924.37	2,193.04	3,279.77	2,451.97	6,204.14	4,645.01
Patna	1,463.02	1,076.94	1,422.91	1,028.58	2,885.93	2,105.53
Raipur	2,143.78	1,577.81	2,978.82	2,180.69	5,122.60	3,758.50
Bhopal	2,884.80	2,177.99	2,027.03	1,529.48	4,911.83	3,707.46
Indore	5,397.73	4,002.57	1,427.51	1,063.13	6,825.24	5,065.70
Coimbatore	4,604.75	3,400.52	6,063.77	4,386.55	10,668.52	7,787.08
Lucknow	2,023.22	1,498.54	1,157.87	882.10	3,205.88	2,399.45
Kanpur	1,681.89	1,248.59	516.52	383.87	2,263.22	1,682.46
Srinagar	1,385.83	1,044.13			1,385.83	1,044.13

**Cities below 1 million**

City	Revenue Expenditure Nominal	Revenue Expenditure Real	Capital Expenditure Nominal	Capital Expenditure Real	Total Expenditure Nominal	Total Expenditure Real
Mangaluru	3,015.62	2,236.68	2,873.79	2,138.48	5,889.41	4,375.17
Kochi	5,432.69	3,948.25	2,179.97	1,655.94	7,612.65	5,604.19
Thiruvananthapuram	4,328.12	3,161.28	1,866.72	1,397.62	6,194.85	4,558.90
Bhubaneswar	2,349.63	1,712.26	979.16	728.53	3,328.80	2,440.80
Cuttack	NA	NA	2,689.22	1,987.48	2,689.22	1,987.48
Udaipur	2,208.74	1,636.74	1,926.68	1,433.17	4,135.41	3,069.91
Gangtok	638.87	470.40	420.33	306.49	1,059.21	776.89
Warangal	1,883.78	1,379.21	1,246.90	894.49	3,130.68	2,273.70
Dehradun	1,125.49	830.15	894.15	646.55	2,319.84	1,707.95
Haridwar	2,120.32	1,571.90	NA	NA	2,120.32	1,571.90
Siliguri	1,721.64	1,275.29	709.27	524.97	2,430.91	1,800.26

Note: Ratios for Srinagar could not be calculated as Srinagar Municipal Corporation has not provided budget data for Actuals in their budget documents. As the capital income value for Cuttack and Haridwar is not available, therefore their percentage share to total income could not be calculated.

NA- Not Applicable



## CHAPTER 3. GOVERNANCE INDICATORS

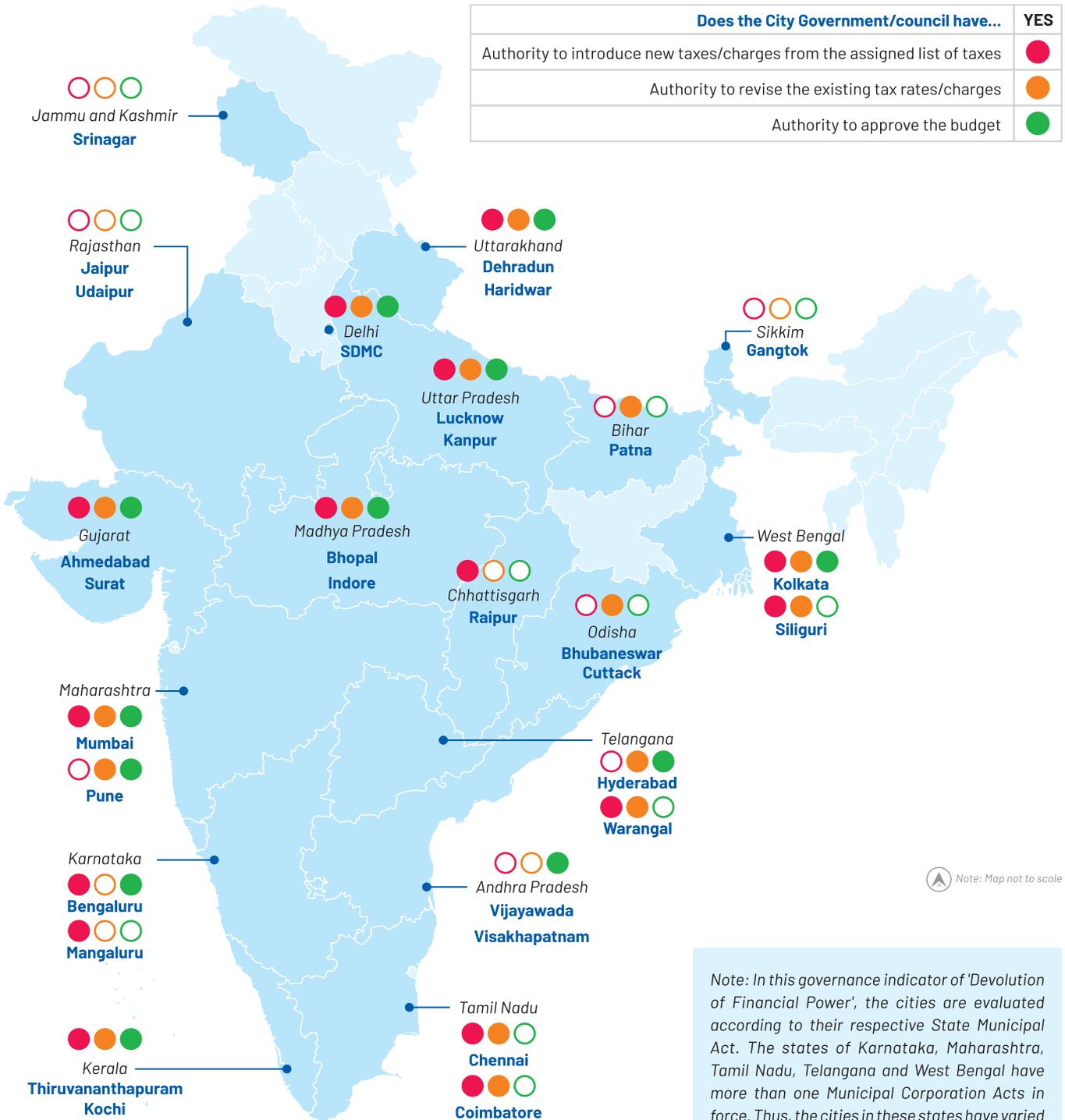
The introduction of the third tier of government is targeted towards establishing grass-root decentralized governance mechanism. Article 243X of the 74th Constitution Amendment Act, 1992 recommended State Governments to transfer powers to the City Governments to assign and levy taxes and charges. The City Governments are entrusted to provide services to the residents reinforcing the need to ensure their self-sustainability and independence in functioning.



### 3.1 DEVOLUTION OF FINANCIAL POWER

The State Governments should ensure that the city governments are financially empowered. There is a need for the local governments to take independent decisions in the following domains to uphold the constitutional spirit of the 74th CAA:

- i. To introduce new taxes and charges.
- ii. To revise existing rates of taxes and charges being levied.
- iii. To allocate its financial resources and approve budget.

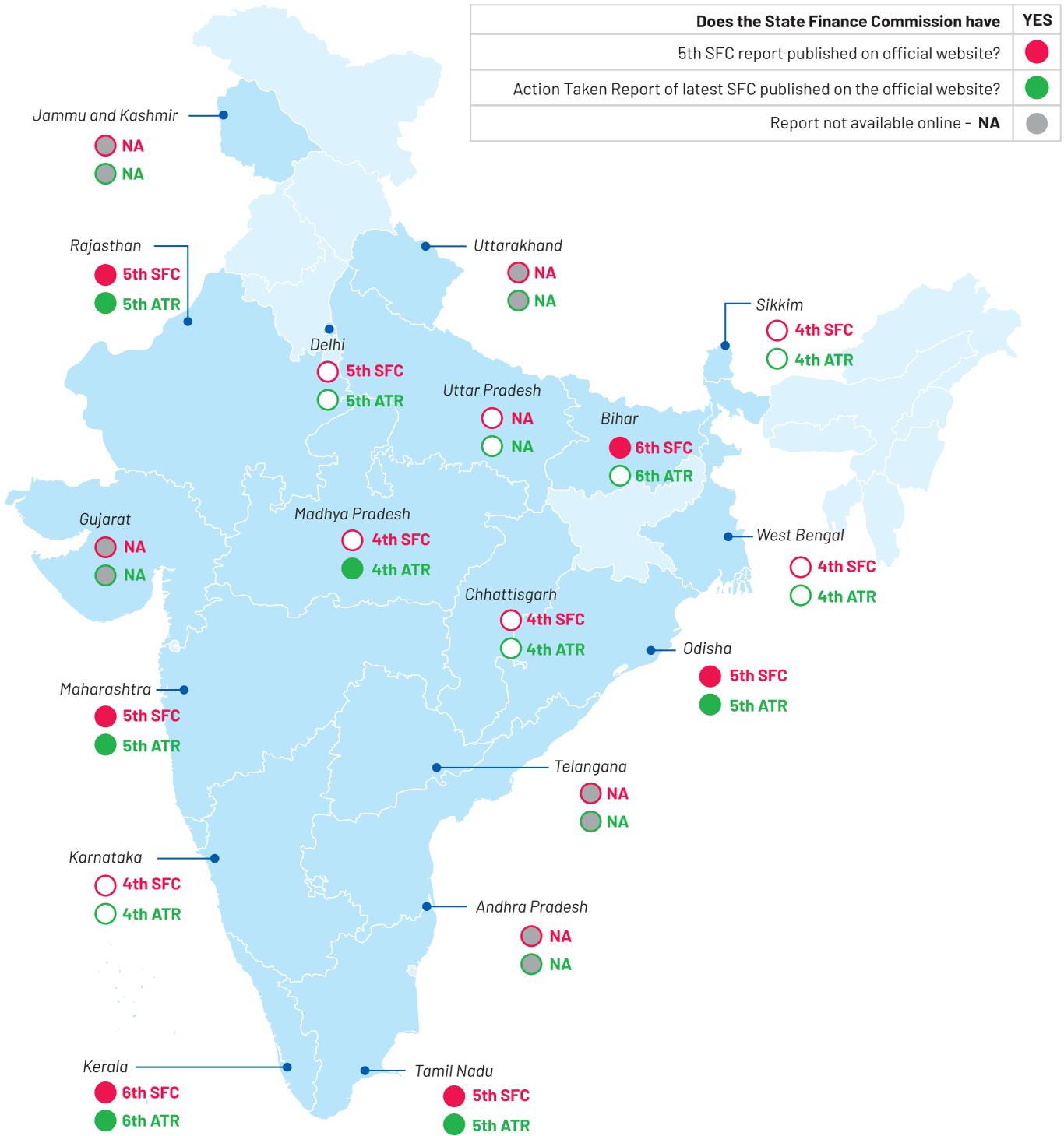


### **Key Observations**

- 11 out of the 31 cities do not have an independent authority to introduce new taxes given in assigned list of taxes according to the respective State Municipal Acts.
- 9 out of the 31 cities do not have an independent authority to revise existing tax rates/charges according to the respective Municipal Acts.
- 13 out of the 31 cities do not have independent authority to approve the budget according to the respective Municipal Acts.
- Rajasthan, Sikkim and Jammu and Kashmir out of the states have not been devolved any of the three financial powers.

### 3.2 SYSTEMIC FISCAL TRANSFERS

The 74th CAA of 1992 under article 243Y, made provision for the establishment of the State Finance Commission (SFC) every five years to conduct review of the financial status of the local governments. The SFC are mandated to publish their respective reports every five years to the State Governments aiding in due devolution of funds to the city governments. The latest SFC to be constituted in every state is to be the 5th SFC report.

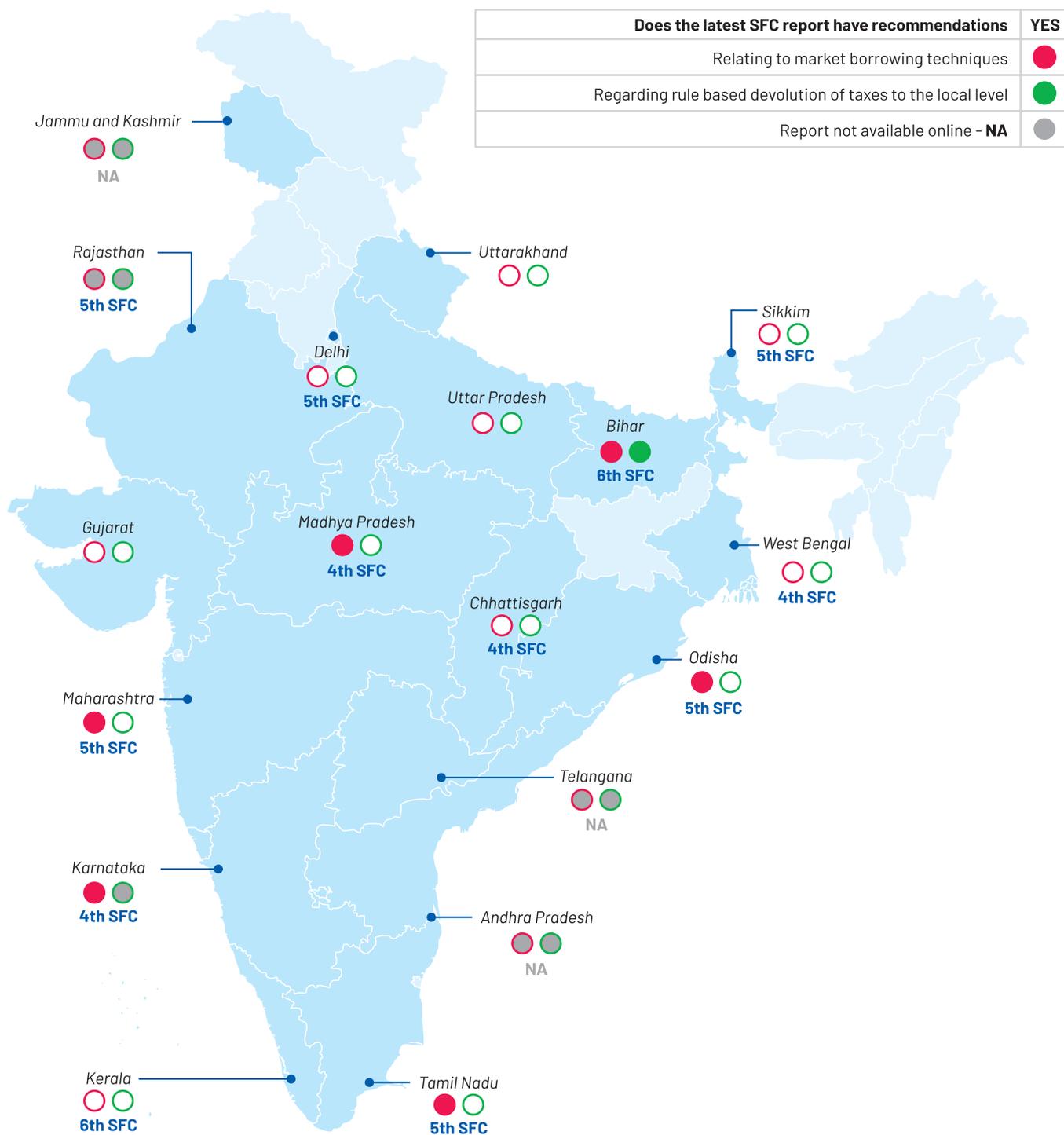


Note: Map not to scale

### **Key Observations**

- Kerala and Bihar have the 6th SFC report published on the official website.
- Maharashtra, Odisha, Rajasthan and Tamil Nadu have the 5th SFC report published on the official website.
- Gujarat, Andhra Pradesh, Telangana, Uttar Pradesh, Uttarakhand and Jammu and Kashmir SFC report and ATR are not published in public domain.

## State Finance Commission Report Recommendations



Note: Map not to scale

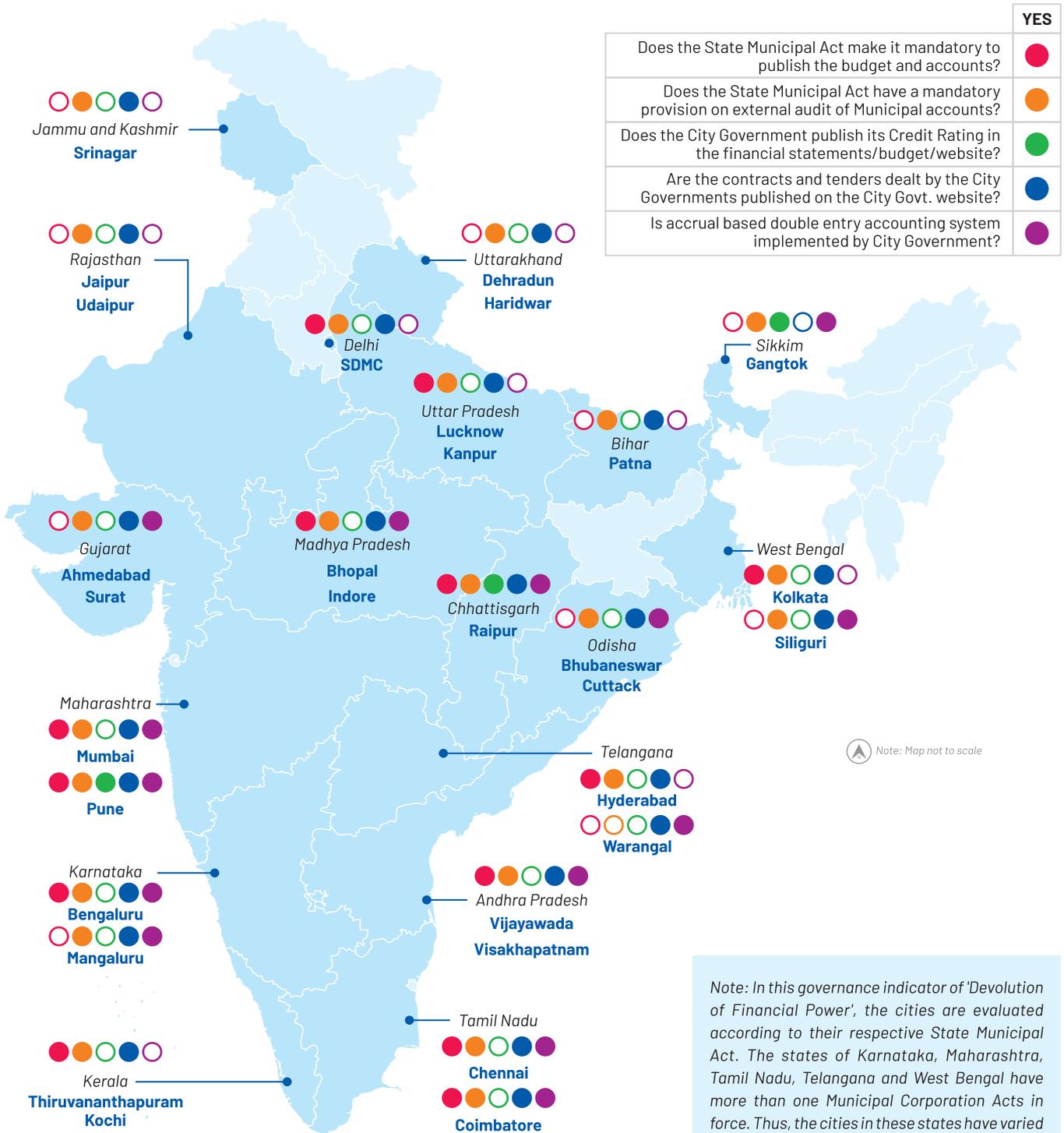
### Key Observations

- SFC of 6 States (Bihar, Karnataka, Madhya Pradesh, Maharashtra, Odisha, Tamil Nadu) include recommendation on market borrowing techniques.
- None of the SFC except Bihar includes provision on rule-based devolution of taxes to the local level (ward/zone) of the city.

### 3.3 FINANCIAL TRANSPARENCY & ACCOUNTABILITY

Citizens should know how public money is being used and operationalised for the development of the city. Hence, City Government should ensure financial transparency through publishing of annual budget and accounts.

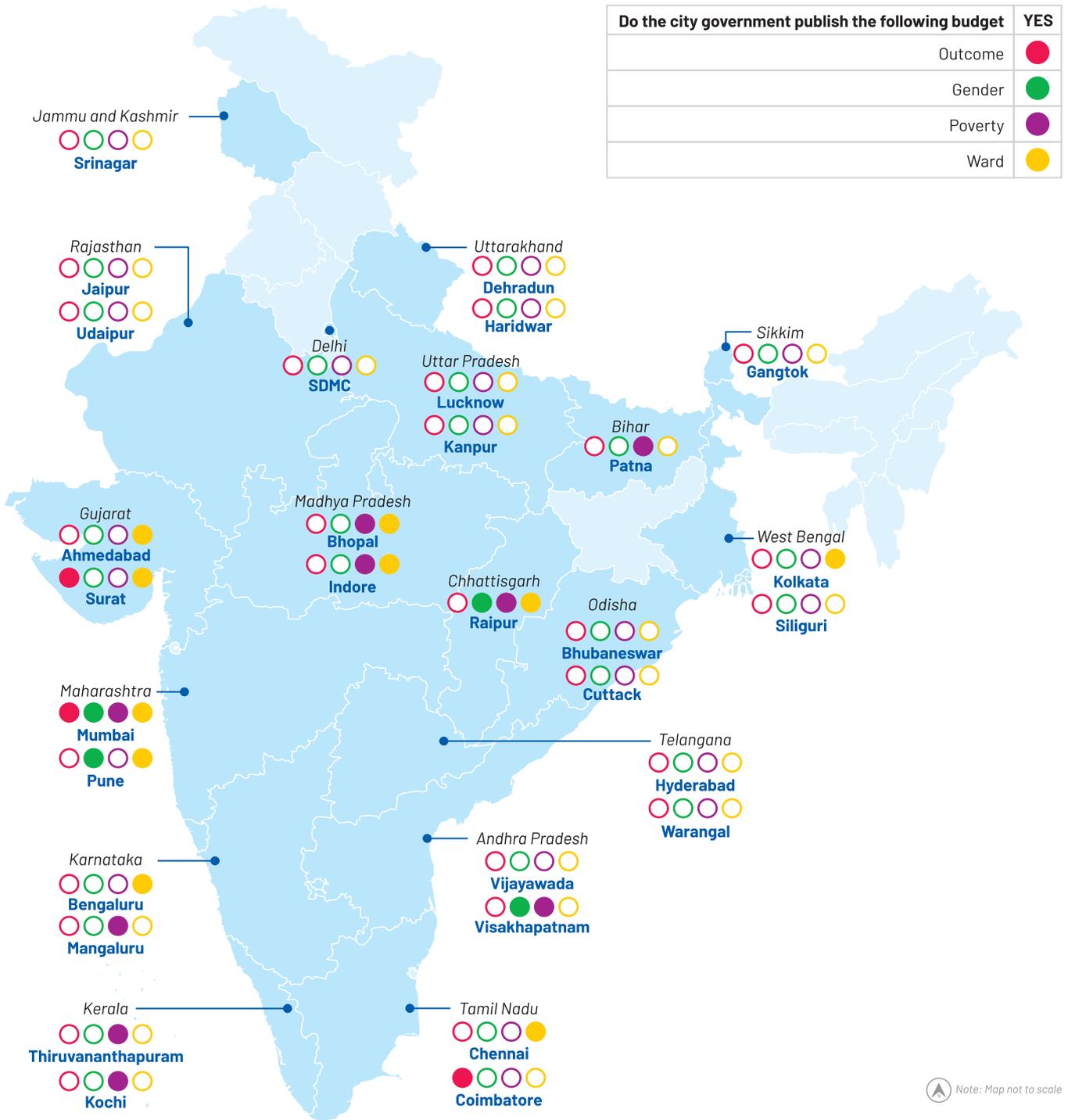
In the context of public finance, the accounts of the Centre and the State are subjected to scrutiny by an independent agency. On similar lines, as the City Government also runs on public money, there should be accountability through established checks and balances. Therefore, the accounts of the City Governments should also be audited either by the State Government or by an independent agency of the City Government.



### Key Observations

- The State Municipal Acts applicable for 14 out of the 31 cities (Patna, Bihar; Ahmedabad and Surat, Gujarat; Mangaluru, Karnataka; Bhubaneswar and Cuttack, Odisha; Jaipur and Udaipur, Rajasthan; Gangtok, Sikkim; Warangal, Telangana; Dehradun and Haridwar, Uttarakhand; Siliguri, West Bengal; and Srinagar, Jammu and Kashmir) do not mandate publishing of budget and accounts.
- The State Municipal Acts applicable for all the 31 cities except Warangal includes provision for conducting an external audit of Municipal accounts.
- Only 3 cities out of the 31 cities (Raipur, Pune and Gangtok) have published its credit ratings.
- All cities except Gangtok have the contracts and tenders published on the City Government website.

## Types of Budget



### Key Observations

- Only 2 cities out of the 31 (Mumbai and Coimbatore) publishes the outcome/performance budget for all 6 years.
- Surat has published Outcome Budget for the year 2022-23.
- Only 4 cities out of the 31 (Vishakhapatnam, Raipur, Mumbai and Pune) publishes gender inclusive budget.

## Types of Budget

**Outcome budgeting:** The outcome budget is a progress card on what various departments and programs have done with the amount assigned in the previous annual Budget. Additional document of outcome budget is published by Surat (1 year - 2022-23), Mumbai (5 years - 2016-17 to 2022-23) and Coimbatore (5 years - 2016-17 to 2022-23).

**Gender budgeting:** Gender Budgeting is a tool for achieving gender mainstreaming so as to ensure that benefits of development reach women as much as men. The projects specifically assigned for women, children and elderly are considered. Additional gender budget document published by city and budgetary allocation in the budget document, both are considered under the category.

**Poverty alleviation budget:** Budgetary allocation for projects aiming at poverty alleviation are considered under this category. Additional documents or sections in the budget should be published by the city towards poverty alleviation budget.

**Ward wise budget:** The ward wise budget makes it easier to monitor projects undertaken by city governments and elected representatives at the ward level. An additional document or section in the budget should be on ward wise budget.



## CHAPTER 4. BUDGET STUDY

Data has gained enormous importance in today's world. It can be considered to be the 'Oil of the Future'. In the same line, transparency of data is a crucial aspect of governance. Availability of data in the public domain allows for better transparency of any municipal corporation. Budget study and Financial Ratios help us understand the status of growth of the city governments at different levels. It can show the overall growth across years and also the per capita growth. This data can then help to study the various factors affecting the finances of the city and facilitate to implement necessary reforms changes.

### Challenges:

- The major challenge while conducting the study was of availability of budget documents and audit accounts in the public domain.
- All cities have a different format for budget documents, making it difficult to do a comparative analysis across cities.

### Recommendations:

- The budget documents along with budget speech should be uploaded on the website of the city governments.
- The audit documents duly signed by the auditor should be uploaded on the website of the city governments.



## 4.1 BUDGET AND AUDIT DATA AVAILABILITY

State	City	Budget Data/Document Available on the corporation website					
		17-18	18-19	19-20	20-21	21-22	22-23
Andhra Pradesh	Vijayawada	●	●	●	●	●	●
	Vishakhapatnam	●	●	●	●	●	●
Bihar	Patna	●	●	●	●	●	●
Chhattisgarh	Raipur	●	●	●	●	●	●
Delhi	Delhi	●	●	●	●	●	●
Gujarat	Ahmedabad	●	●	●	●	●	●
	Surat	●	●	●	●	●	●
Karnataka	Bengaluru	●	●	●	●	●	●
	Mangaluru	●	●	●	●	●	●
Kerala	Kochi	●	●	●	●	●	●
	Thiruvananthapuram	●	●	●	●	●	●
Madhya Pradesh	Bhopal	●	●	●	●	●	●
	Indore	●	●	●	●	●	●
Maharashtra	Mumbai	●	●	●	●	●	●
	Pune	●	●	●	●	●	●
Odisha	Bhubaneswar	●	●	●	●	●	●
	Cuttack	●	●	●	●	●	●
Rajasthan	Jaipur	●	●	●	●	●	●
	Udaipur	●	●	●	●	●	●
Sikkim	Gangtok	●	●	●	●	●	●
Tamil Nadu	Chennai	●	●	●	●	●	●
	Coimbatore	●	●	●	●	●	●
Telangana	Hyderabad	●	●	●	●	●	●
	Warangal	●	●	●	●	●	●
Uttar Pradesh	Lucknow	●	●	●	●	●	●
	Kanpur	●	●	●	●	●	●
Uttarakhand	Dehradun	●	●	●	●	●	●
	Haridwar	●	●	●	●	●	●
West Bengal	Kolkata	●	●	●	●	●	●
	Siliguri	●	●	●	●	●	●
Jammu and Kashmir	Srinagar	●	●	●	●	●	●

Available Online ●

Not Available Online ●

Partly Available ●

Website not accessible ●

Note: Data as of October 26, 2022

### Key Observations

- Surat Municipal Corporation website does not have budget documents but publishes only budget figures for one year on the website. They have data for budget year 2022-23 available on the website portal.
- Greater Chennai Corporation has their budget format for 2017-18 and 2018-19 zone-wise divided into North, South and Central regions. The budget was consolidated for the years after 2018-19.
- Indore, Udaipur, Gangtok, Dehradun, Srinagar do not have budget documents available online (corporation website) for any of the six years.
- Corporation website for Haridwar and Bengaluru was not accessible as of October 26, 2022.
- Kochi Municipal Corporation has published only the budget speech for 2020-21 and 2022-23, while Udaipur as uploaded the annual accounts instead of budget for 2017-18 and 2018-18.
- As South Delhi Municipal Corporation (SDMC), North Delhi Municipal Corporation (NDMC), and East Delhi Municipal Corporation (EDMC) has now been merged as Municipal Corporation of Delhi (MCD), the website currently only shows budget for SDMC for 2017-18 to 2021-22. 2022-23 budget for MCD is available.
- Siliguri Municipal Corporation has only published expenditure budget document for 2021-22 and 2022-23 on their website.

State	City	Audit Report available on the website				
		16-17	17-18	18-19	19-20	20-21
Andhra Pradesh	Vijayawada	●	●	●	●	●
	Vishakhapatnam	●	●	●	●	●
Bihar	Patna	●	●	●	●	●
Chhattisgarh	Raipur	●	●	●	●	●
Delhi	Delhi	●	●	●	●	●
Gujarat	Ahmedabad	●	●	●	●	●
	Surat	●	●	●	●	●
Karnataka	Bengaluru	●	●	●	●	●
	Mangaluru	●	●	●	●	●
Kerala	Kochi	●	●	●	●	●
	Thiruvananthapuram	●	●	●	●	●
Madhya Pradesh	Bhopal	●	●	●	●	●
	Indore	●	●	●	●	●
Maharashtra	Mumbai	●	●	●	●	●
	Pune	●	●	●	●	●
Odisha	Bhubaneswar	●	●	●	●	●
	Cuttack	●	●	●	●	●
Rajasthan	Jaipur	●	●	●	●	●
	Udaipur	●	●	●	●	●
Sikkim	Gangtok	●	●	●	●	●
Tamil Nadu	Chennai	●	●	●	●	●
	Coimbatore	●	●	●	●	●
Telangana	Hyderabad	●	●	●	●	●
	Warangal	●	●	●	●	●
Uttar Pradesh	Lucknow	●	●	●	●	●
	Kanpur	●	●	●	●	●
Uttarakhand	Dehradun	●	●	●	●	●
	Haridwar	●	●	●	●	●
West Bengal	Kolkata	●	●	●	●	●
	Siliguri	●	●	●	●	●
Jammu and Kashmir	Srinagar	●	●	●	●	●

Available Online ●

Not Available Online ●

Website not accessible ●

Note: Data as of October 26, 2022

### **Key Observations**

- 5 (Patna, South Delhi, Bhubaneswar, Dehradun and Srinagar) out of 31 cities do not have Audit Account Statements available online for all the five years.
- Bengaluru and Haridwar website was not accessible.
- Not all Account Statements that are available on the websites are signed by the Chief Auditor/Chief Accountant.



## CHAPTER 5. FINANCIAL RATIOS



## Tax Revenue

## Mumbai

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mumbai	-40.09	-42.31	-23.58	-26.47	0.63	-2.27	3.13	-2.02

## Cities above 3 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Delhi	12.87	8.70	-6.62	-10.15	-8.53	-11.16	-16.24	-20.43
Ahmedabad	6.07	2.15	6.69	2.66	1.34	-1.58	2.11	-2.99
Surat	21.92	17.41	15.42	11.05	3.67	0.68	5.48	0.21
Bengaluru	-8.30	-11.69	13.27	8.98	13.02	9.76	2.27	-2.84
Pune	-17.02	-20.09	23.48	18.81	50.81	46.47	-0.80	-5.76
Jaipur	-0.49	-4.18	-28.57	-31.28	65.03	60.28	-1.47	-6.39
Chennai	8.67	4.65	30.57	25.63	7.83	4.72	-40.84	-43.80
Hyderabad	15.66	11.38	5.70	1.70	8.53	5.40	6.50	1.17
Kolkata	4.32	0.46	1.91	-1.94	-0.65	-3.52	38.84	31.90

## Cities between 1 to 3 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Vijayawada	11.94	7.80	4.72	0.76	-6.17	-8.87	18.31	12.40
Vishakhapatnam	4.40	0.54	26.21	21.44	-22.39	-24.62	16.21	10.40
Patna	8.22	4.22	65.19	58.94	-23.95	-26.14	23.17	17.01
Raipur	7.70	3.72	-1.65	-5.37	5.00	1.97	17.49	11.62
Bhopal	-15.82	-18.93	-12.29	-15.61	9.35	6.19		
Indore	2.65	-1.15	5.69	1.70	17.94	14.54	-13.97	-18.26
Coimbatore	33.49	28.55	-18.65	-21.73	-5.77	-8.48	5.87	0.58
Lucknow	-10.19	-13.51	32.30	27.30	-12.19	-14.72	29.82	23.33
Kanpur	30.49	25.66	13.86	9.56	-6.56	-9.26	21.19	15.13
Srinagar								

## Cities below 1 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mangaluru	-0.83	-4.50	12.66	8.40	-7.69	-10.35	21.83	15.74
Kochi	-0.91	-4.58	6.48	2.45	15.09	11.77	6.70	1.37
Thiruvananthapuram	-3.12	-6.70	22.19	17.56	-14.07	-16.54	2.46	-2.66
Bhubaneswar	10.82	6.72	-12.65	-15.95	10.06	6.88	14.63	8.90
Cuttack	174.41	164.25	-50.67	-52.53	157.95	150.51	-49.36	-51.89
Udaipur	18.18	13.81	-24.37	-27.23	-31.12	-33.11	38.89	31.95
Gangtok	133.62	124.98	-31.32	-33.91	11.63	8.42	-40.72	-43.68
Warangal	14.73	10.49	11.46	7.25	0.79	-2.12	20.38	14.37
Dehradun	50.95	45.36	8.81	4.69	60.17	55.56	-15.58	-19.80
Haridwar	87.44	80.51	-18.60	-21.68	-16.06	-18.48	-30.29	-33.77
Siliguri	-3.32	-6.89	16.98	12.56	-9.48	-12.09	4.12	-1.08

Positive Growth Negative Growth Data Not Available Capital Income not Included 

	Per Capita (Rs)					Percentage (%) Share of Non-Tax Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	9,171.43	5,440.25	4,118.23	4,106.23	4,197.66	39.04	25.54	19.69	18.53	18.28	Mumbai

	Per Capita (Rs)					Percentage (%) Share of Non-Tax Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	2,841.31	3,160.05	2,908.28	2,622.39	2,165.65	11.74	40.46	31.39	25.61	26.04	Delhi
	1,070.21	1,116.43	1,171.47	1,167.63	1,172.74	12.69	12.65	11.96	12.66	12.48	Ahmedabad
	1,834.99	2,183.99	2,460.36	2,489.20	2,562.10	28.47	28.26	29.61	31.30	35.13	Surat
	1,868.21	1,676.52	1,858.09	2,054.50	2,055.46	26.67	21.96	24.96	32.43	29.04	Bengaluru
	3,761.42	3,068.46	3,724.87	5,522.97	5,386.79	23.40	18.43	19.56	27.41	24.50	Pune
	186.27	181.79	127.35	206.14	199.21	8.56	9.50	5.19	9.60	9.20	Jaipur
	1,913.82	2,060.00	2,665.14	2,848.28	1,670.45	24.43	25.89	33.00	33.79	17.28	Chennai
	3,052.97	3,494.98	3,658.00	3,932.79	4,150.95	42.92	39.35	42.56	36.19	36.40	Hyderabad
	1,748.72	1,815.14	1,840.94	1,820.39	2,516.04	29.00	28.90	24.81	26.37	28.71	Kolkata

	Per Capita (Rs)					Percentage (%) Share of Non-Tax Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	854.51	943.38	974.55	902.26	1,053.46	13.50	19.07	17.56	14.64	22.70	Vijayawada
	1,110.62	1,137.77	1,409.15	1,073.31	1,224.13	18.65	20.73	16.36	18.76	20.43	Vishakhapatnam
	249.09	265.21	431.02	322.55	390.93	11.41	11.50	15.09	9.90	7.60	Patna
	611.38	644.86	621.06	638.52	734.53	15.29	13.66	13.76	11.18	12.79	Raipur
	862.89	713.32	614.44	659.90		15.22	11.92	10.57	11.03		Bhopal
	2,062.89	2,079.69	2,158.78	2,500.42	2,112.73	30.71	24.72	20.39	29.26	28.17	Indore
	1,383.80	1,828.17	1,472.26	1,373.75	1,440.52	14.49	25.32	14.67	12.94	8.75	Coimbatore
	656.40	578.91	752.09	648.49	826.63	20.71	16.64	31.10	23.97	21.40	Lucknow
	345.41	445.27	500.97	462.61	554.15	16.40	17.78	23.02	20.01	21.02	Kanpur
	3.57										Srinagar

	Per Capita (Rs)					Percentage (%) Share of Non-Tax Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	786.33	768.92	854.21	777.55	934.17	14.30	10.93	15.34	12.13	14.55	Mangaluru
	1,889.24	1,869.74	1,990.23	2,291.71	2,448.70	36.47	26.34	22.27	26.17	24.49	Kochi
	1,299.64	1,254.85	1,529.26	1,311.74	1,342.55	25.09	23.20	20.16	18.42	13.53	Thiruvananthapuram
	522.16	566.89	485.17	523.20	587.71	16.24	16.05	12.85	9.30	8.18	Bhubaneswar
	171.73	464.24	225.63	573.41	286.10	7.24	15.65	7.54	13.93	5.27	Cuttack
	220.77	257.16	191.72	130.20	178.30	6.80	6.70	4.11	2.77	4.06	Udaipur
	46.44	105.55	70.51	76.54	44.11	4.11	6.99	4.80	6.26	1.88	Gangtok
	783.49	886.45	974.52	968.88	1,150.76	17.46	22.76	27.94	29.99	20.53	Warangal
	258.33	382.84	408.93	642.98	532.81	15.29	11.86	15.01	21.18	17.97	Dehradun
	159.68	294.22	235.42	194.24	133.09	8.21	11.78	10.81	9.18	4.34	Haridwar
	220.01	209.27	240.90	214.63	219.99	10.22	8.72	9.95	6.33	9.46	Siliguri

## Non-Tax Revenue

## Mumbai

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mumbai	-0.25	-3.94	-5.68	-9.25	10.17	7.00	-5.94	-10.64

## Cities above 3 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Delhi	28.41	23.66	-0.44	-4.21	23.83	20.26	-1.58	-6.50
Ahmedabad	3.28	-0.54	3.65	-0.27	3.23	0.25	0.94	-4.10
Surat	50.58	45.01	19.50	14.98	-14.56	-17.02	-35.45	-38.68
Bengaluru	7.76	3.77	13.64	9.34	-23.65	-25.85	-3.24	-8.07
Pune	-28.38	-31.03	105.81	98.03	3.44	0.46	-2.06	-6.96
Jaipur	55.09	49.35	-38.29	-40.63	3.33	0.35	3.14	-2.01
Chennai	49.80	44.25	4.38	0.43	-10.65	-13.23	34.20	27.49
Hyderabad	-6.15	-9.62	17.68	13.22	6.67	3.60	-26.55	-30.22
Kolkata	23.13	18.58	-9.39	-12.82	-11.63	-14.17	-35.23	-38.46

## Cities between 1 to 3 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Vijayawada	-8.30	-11.69	-13.42	-16.69	-33.37	-35.29	7.52	2.15
Vishakhapatnam	6.57	2.62	4.02	0.08	-26.60	-28.72	24.98	18.74
Patna	-20.97	-23.89	59.16	53.14	-26.33	-28.45	13.31	7.65
Raipur	18.31	13.93	8.21	4.12	-19.97	-22.27	5.47	0.20
Bhopal	-12.78	-16.01	-10.91	-14.28	0.10	-2.79		-100.00
Indore	57.63	51.80	20.36	15.80	-4.56	-7.31	-9.20	-13.73
Coimbatore	14.98	10.72	12.73	8.46	-10.72	-13.29	22.45	16.33
Lucknow	15.94	11.65	-31.32	-33.92	-41.69	-43.37	-10.65	-15.11
Kanpur	4.20	0.35	84.22	77.25	-20.85	-23.13	3.14	-2.02
Srinagar								

## Cities below 1 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mangaluru	-9.06	-12.42	-9.81	-13.22	11.92	8.70	15.72	9.93
Kochi	56.35	50.57	14.26	9.94	-13.88	-16.36	-29.75	-33.26
Thiruvananthapuram	2.81	-0.99	24.93	20.20	41.62	37.54	48.79	41.36
Bhubaneswar	-12.83	-16.05	9.64	5.49	82.33	77.08	-28.45	-32.03
Cuttack	-16.46	-19.55	8.74	4.62	0.41	-2.48	14.82	9.08
Udaipur	-0.81	-4.48	11.07	6.87	14.72	11.41	-18.09	-22.18
Gangtok	52.31	46.67	15.86	11.48	13.95	10.67	-19.34	-23.37
Warangal	59.17	53.28	34.10	29.03	20.44	16.97	-0.66	-5.62
Dehradun	48.88	43.37	-27.63	-30.36	36.78	32.84	16.95	11.10
Haridwar	146.24	137.13	-38.96	-41.27	-28.86	-30.91	107.64	97.27
Siliguri	-7.72	-11.13	-20.39	-23.41	65.23	60.47	1.55	-3.53

Positive Growth Negative Growth Data Not Available Capital Income not Included 

	Per Capita (Rs)					Percentage (%) Share of Non-Tax Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	10,912.83	10,779.09	10,070.63	10,993.81	10,249.25	46.45	50.61	48.15	49.61	44.63	Mumbai

	Per Capita (Rs)					Percentage (%) Share of Non-Tax Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	2,033.98	2,573.53	2,525.12	3,082.29	2,991.11	8.40	32.95	27.25	30.10	35.96	Delhi
	2,352.95	2,389.98	2,436.24	2,473.44	2,455.79	27.89	27.09	24.87	26.82	26.12	Ahmedabad
	910.53	1,338.44	1,561.16	1,301.82	819.98	14.13	17.32	18.79	16.37	11.24	Surat
	1,550.50	1,635.09	1,818.11	1,358.11	1,285.59	22.14	21.41	24.42	21.44	18.17	Bengaluru
	3,585.86	2,524.59	5,108.17	5,195.05	5,002.57	22.31	15.16	26.82	25.78	22.75	Pune
	301.86	459.16	277.89	281.64	284.92	13.88	23.99	11.32	13.12	13.15	Jaipur
	573.34	850.69	879.79	779.10	1,036.54	7.32	10.69	10.89	9.24	10.72	Chennai
	2,434.25	2,261.24	2,634.89	2,784.41	2,026.88	34.22	25.46	30.66	25.62	17.77	Hyderabad
	963.24	1,180.11	1,064.08	935.97	603.55	15.98	18.79	14.34	13.56	6.89	Kolkata

	Per Capita (Rs)					Percentage (%) Share of Non-Tax Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	1,789.55	1,618.47	1,382.34	908.77	964.31	28.28	32.72	24.91	14.74	20.78	Vijayawada
	2,083.92	2,179.05	2,224.18	1,602.09	1,965.11	35.00	39.69	25.82	28.00	32.80	Vishakhapatnam
	84.32	65.56	102.66	74.42	82.97	3.86	2.84	3.59	2.28	1.61	Patna
	794.97	921.09	976.06	764.91	789.89	19.89	19.51	21.62	13.40	13.76	Raipur
	1,089.00	932.70	816.04	802.29		19.20	15.58	14.03	13.41		Bhopal
	717.78	1,111.21	1,313.50	1,231.23	1,097.99	10.69	13.21	12.41	14.41	14.64	Indore
	1,924.29	2,189.66	2,443.51	2,160.27	2,620.11	20.14	30.33	24.35	20.34	15.91	Coimbatore
	383.52	436.67	294.48	168.60	147.92	12.10	12.55	12.18	6.23	3.83	Lucknow
	64.18	66.07	120.26	94.07	95.90	3.05	2.64	5.52	4.07	3.64	Kanpur
											Srinagar

	Per Capita (Rs)					Percentage (%) Share of Non-Tax Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	2,058.89	1,846.25	1,641.95	1,812.19	2,067.98	37.44	26.24	29.49	28.27	32.20	Mangaluru
	547.13	854.39	975.90	840.92	591.62	10.56	12.04	10.92	9.60	5.92	Kochi
	463.31	474.73	591.53	836.22	1,242.94	8.95	8.78	7.80	11.74	12.53	Thiruvananthapuram
	591.41	505.08	542.56	969.35	679.66	18.39	14.30	14.37	17.24	9.46	Bhubaneswar
	233.73	192.37	206.07	203.87	230.63	9.85	6.48	6.88	4.95	4.25	Cuttack
	463.21	452.86	495.84	560.81	452.95	14.26	11.80	10.64	11.91	10.31	Udaipur
	371.83	550.98	620.91	687.96	539.44	32.90	36.50	42.23	56.26	23.02	Gangtok
	487.05	764.45	1,011.07	1,201.24	1,177.32	10.85	19.63	28.99	37.18	21.01	Warangal
	81.99	119.85	85.15	114.33	131.25	4.85	3.71	3.13	3.77	4.43	Dehradun
	173.61	420.23	252.14	176.32	359.86	8.93	16.82	11.58	8.34	11.72	Haridwar
	383.26	347.96	272.58	443.30	443.17	17.81	14.50	11.26	13.08	19.06	Siliguri

## Own Source Revenue

## Mumbai

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mumbai	-18.44	-21.46	-11.68	-15.02	7.40	4.31	-3.48	-8.30

## Cities above 3 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Delhi	19.36	14.94	-3.85	-7.48	6.51	3.44	-8.32	-12.90
Ahmedabad	4.16	0.30	4.62	0.66	2.61	-0.34	1.32	-3.75
Surat	31.43	26.56	16.97	12.54	-3.41	-6.19	-8.58	-13.15
Bengaluru	-1.01	-4.68	13.45	9.16	-5.12	-7.85	0.08	-4.92
Pune	-22.56	-25.43	60.64	54.56	23.42	19.86	-1.41	-6.34
Jaipur	33.88	28.92	-35.54	-37.98	22.72	19.18	1.19	-3.86
Chennai	18.15	13.78	22.92	18.27	3.24	0.27	-24.73	-28.49
Hyderabad	5.99	2.06	10.40	6.23	7.75	4.64	-7.20	-11.84
Kolkata	11.00	6.90	-2.54	-6.23	-4.67	-7.42	13.69	8.01

## Cities between 1 to 3 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Vijayawada	-1.76	-5.39	-6.74	-10.27	-22.12	-24.37	12.90	7.26
Vishakhapatnam	5.81	1.90	11.63	7.41	-24.97	-27.13	21.46	15.39
Patna	0.84	-2.89	63.99	57.79	-24.40	-26.58	21.32	15.26
Raipur	13.70	9.49	4.15	0.21	-10.26	-12.85	10.94	5.39
Bhopal	-14.12	-17.30	-11.51	-14.86	4.07	1.07		-100.00
Indore	16.84	12.52	10.80	6.61	9.43	6.27	-12.39	-16.77
Coimbatore	22.72	18.18	-1.55	-5.27	-8.86	-11.48	16.01	10.21
Lucknow	-0.55	-4.23	4.94	0.97	-20.49	-22.78	21.47	15.40
Kanpur	26.37	21.69	22.95	18.30	-9.33	-11.94	18.14	12.23
Srinagar								

## Cities below 1 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mangaluru	-6.78	-10.23	-3.20	-6.86	5.21	2.18	17.55	11.68
Kochi	11.95	7.81	8.92	4.80	5.56	2.52	-3.08	-7.93
Thiruvananthapuram	-1.56	-5.20	22.94	18.29	1.47	-1.46	20.49	14.47
Bhubaneswar	-1.74	-5.38	-2.15	-5.85	48.21	43.94	-13.35	-17.68
Cuttack	64.38	58.30	-33.26	-35.79	82.75	77.48	-32.53	-35.90
Udaipur	5.32	1.43	-1.76	-5.48	1.94	-1.00	-7.35	-11.98
Gangtok	61.33	55.36	8.28	4.18	13.71	10.44	-21.48	-25.41
Warangal	31.77	26.89	21.95	17.33	10.79	7.60	8.73	3.30
Dehradun	50.45	44.88	0.12	-3.67	56.14	51.64	-10.67	-15.13
Haridwar	118.07	110.00	-30.58	-33.20	-22.68	-24.91	35.34	28.58
Siliguri	-6.11	-9.59	-6.36	-9.90	30.18	26.43	2.39	-2.73

Positive Growth 	Negative Growth 	Data Not Available 	Capital Income not Included 
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	Per Capita (Rs)					Percentage (%) Share of Own Source Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	20,084.25	16,219.34	14,188.86	15,100.04	14,446.91	85.48	76.15	67.85	68.14	62.91	Mumbai

	Per Capita (Rs)					Percentage (%) Share of Own Source Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	4,875.29	5,733.58	5,433.41	5,704.68	5,156.76	20.14	73.42	58.64	55.71	62.00	Delhi
	3,423.17	3,506.40	3,607.71	3,641.08	3,628.52	40.58	39.75	36.82	39.48	38.60	Ahmedabad
	2,745.52	3,522.44	4,021.52	3,791.01	3,382.08	42.59	45.58	48.40	47.67	46.37	Surat
	3,418.72	3,311.60	3,676.20	3,412.61	3,341.05	48.81	43.37	49.37	53.87	47.21	Bengaluru
	7,347.29	5,593.05	8,833.04	10,718.02	10,389.35	45.72	33.60	46.37	53.19	47.26	Pune
	488.13	640.95	405.24	487.77	484.13	22.44	33.48	16.50	22.72	22.35	Jaipur
	2,487.16	2,910.69	3,544.93	3,627.38	2,706.99	31.75	36.58	43.90	43.04	28.00	Chennai
	5,487.22	5,756.21	6,292.90	6,717.20	6,177.83	77.15	64.81	73.22	61.81	54.17	Hyderabad
	2,711.96	2,995.25	2,905.02	2,756.36	3,119.59	44.98	47.69	39.14	39.93	35.60	Kolkata

	Per Capita (Rs)					Percentage (%) Share of Own Source Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	2,644.06	2,561.85	2,356.89	1,811.03	2,017.78	41.78	51.79	42.47	29.38	43.47	Vijayawada
	3,194.54	3,316.82	3,633.33	2,675.39	3,189.24	53.66	60.42	42.17	46.75	53.23	Vishakhapatnam
	333.41	330.76	533.69	396.97	473.91	15.27	14.34	18.68	12.18	9.22	Patna
	1,406.36	1,565.96	1,597.12	1,403.43	1,524.43	35.18	33.16	35.38	24.58	26.55	Raipur
	1,951.89	1,646.02	1,430.47	1,462.19		34.42	27.50	24.60	24.44		Bhopal
	2,780.67	3,190.90	3,472.28	3,731.65	3,210.71	41.40	37.93	32.80	43.67	42.80	Indore
	3,308.09	4,017.83	3,915.76	3,534.02	4,060.62	34.63	55.65	39.03	33.28	24.65	Coimbatore
	1,039.92	1,015.58	1,046.57	817.09	974.55	32.81	29.20	43.28	30.20	25.23	Lucknow
	409.59	511.34	621.23	556.68	650.05	19.45	20.42	28.54	24.08	24.66	Kanpur
	84.76										Srinagar

	Per Capita (Rs)					Percentage (%) Share of Own Source Revenue to Total Income					City
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	
	2,845.22	2,615.17	2,496.16	2,589.74	3,002.15	51.74	37.17	44.84	40.40	46.74	Mangaluru
	2,436.37	2,724.13	2,966.13	3,132.63	3,040.32	47.03	38.38	33.18	35.77	30.41	Kochi
	1,762.95	1,729.58	2,120.78	2,147.96	2,585.49	34.04	31.98	27.95	30.17	26.06	Thiruvananthapuram
	1,113.57	1,071.97	1,027.73	1,492.56	1,267.37	34.63	30.35	27.22	26.54	17.64	Bhubaneswar
	405.46	656.60	431.70	777.27	516.73	17.09	22.13	14.42	18.89	9.52	Cuttack
	683.98	710.02	687.57	691.00	631.25	21.06	18.49	14.76	14.68	14.37	Udaipur
	418.27	656.53	691.41	764.50	583.55	37.00	43.49	47.03	62.52	24.91	Gangtok
	1,270.54	1,650.90	1,985.59	2,170.12	2,328.08	28.31	42.38	56.93	67.16	41.54	Warangal
	340.32	502.68	494.08	757.31	664.06	20.15	15.57	18.14	24.94	22.40	Dehradun
	333.28	714.45	487.56	370.56	492.95	17.14	28.60	22.39	17.52	16.06	Haridwar
	603.27	557.24	513.48	657.93	663.17	28.03	23.23	21.21	19.42	28.52	Siliguri

Positive Growth Negative Growth Data Not Available Capital Income not Included **Property Tax Revenue****Mumbai**

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mumbai	8.19	4.19	0.50	-3.30	4.25	1.24	3.19	-1.97

City	Per Capita (Rs)					Percentage (%) Share of Property Tax Revenue to Total Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mumbai	982.88	1,052.94	1,048.21	1,082.77	1,107.43	4.18	4.94	5.01	4.89	4.82

City	Percentage (%) Share of Property Tax Revenue to Own Source Revenue				
	2016-17	2017-18	2018-19	2019-20	2020-21
Mumbai	4.89	6.49	7.39	7.17	7.67

Positive Growth	<span style="color: green;">●</span>	Negative Growth	<span style="color: red;">●</span>	Data Not Available	<span style="color: gray;">●</span>	Capital Income not Included	<span style="color: blue;">●</span>
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### Property Tax Revenue

#### Cities above 3 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Delhi	14.59	10.35	-2.83	-6.51	-11.86	-14.40	6.93	1.59
Ahmedabad	1.02	-2.72	9.50	5.36	2.45	-0.50	5.14	-0.12
Surat	33.19	28.26	-6.05	-9.61	3.94	0.94	13.95	8.26
Bengaluru	-7.86	-11.27	14.51	10.17	13.08	9.82	2.13	-2.97
Pune	-16.92	-19.99	23.48	18.81	50.81	46.47	-0.80	-5.76
Jaipur	-0.49	-4.18	-28.57	-31.28	65.03	60.28	-1.47	-6.39
Chennai	4.92	1.04	35.77	30.63	6.78	3.70	-51.70	-54.12
Hyderabad	15.66	11.38	5.70	1.70	8.53	5.40	6.50	1.17
Kolkata	3.83	-0.02	2.60	-1.28	-0.51	-3.37	39.42	32.45

City	Per Capita (Rs)					Percentage (%) Share of Own Source Revenue to Total Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Delhi	1,401.64	1,582.59	1,515.59	1,316.88	1,388.45	5.79	20.27	16.36	12.86	16.69
Ahmedabad	698.48	693.91	747.30	753.03	778.73	8.28	7.87	7.63	8.17	8.28
Surat	633.80	824.04	755.63	766.51	852.36	9.83	10.66	9.09	9.64	11.69
Bengaluru	1,837.87	1,657.18	1,856.71	2,054.15	2,052.40	26.24	21.70	24.94	32.43	29.00
Pune	3,757.03	3,068.46	3,724.87	5,522.97	5,386.79	23.38	18.43	19.56	27.41	24.50
Jaipur	186.27	181.79	127.35	206.14	199.21	8.56	9.50	5.19	9.60	9.20
Chennai	1,374.99	1,428.96	1,922.30	2,034.34	974.07	17.55	17.96	23.80	24.14	10.07
Hyderabad	3,052.96	3,494.98	3,658.00	3,932.78	4,150.95	42.92	39.35	42.56	36.19	36.40
Kolkata	1,713.16	1,769.77	1,807.02	1,789.50	2,483.72	28.41	28.18	24.35	25.92	28.35

City	Percentage (%) Share of Property Tax Revenue to Own Source Revenue				
	2016-17	2017-18	2018-19	2019-20	2020-21
Delhi	28.75	27.60	27.89	23.08	26.92
Ahmedabad	20.40	19.79	20.71	20.68	21.46
Surat	23.08	23.39	18.79	20.22	25.20
Bengaluru	53.76	50.04	50.51	60.19	61.43
Pune	51.13	54.86	42.17	51.53	51.85
Jaipur	38.16	28.36	31.43	42.26	41.15
Chennai	55.28	49.09	54.23	56.08	35.98
Hyderabad	55.64	60.72	58.13	58.55	67.19
Kolkata	63.17	59.09	62.20	64.92	79.62

Positive Growth	<span style="color: green;">●</span>	Negative Growth	<span style="color: red;">●</span>	Data Not Available	<span style="color: gray;">●</span>	Capital Income not Included	<span style="color: blue;">●</span>
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### Property Tax Revenue

#### Cities between 1 to 3 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Vijayawada	15.88	11.59	4.05	0.11	-8.78	-11.41	2.77	-2.36
Vishakhapatnam	11.57	7.44	26.76	21.96	-22.27	-24.51	18.04	12.14
Patna	10.26	6.18	67.00	60.68	-23.67	-25.87	18.38	12.47
Raipur	14.25	10.02	0.11	-3.68	1.09	-1.82	-66.33	-68.01
Bhopal	-7.53	-10.95	2.98	-0.92	4.63	1.61		
Indore			8.95	4.83	21.49	17.99		
Coimbatore			-21.12	-24.10	-6.96	-9.64	-1.27	-6.20
Lucknow	-7.95	-11.36	32.24	27.24	-11.08	-13.64	30.08	23.58
Kanpur	31.87	26.99	16.98	12.55	-6.56	-9.26	21.19	15.13
Srinagar								

City	Per Capita (Rs)					Percentage (%) Share of Property Tax Revenue to Total Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Vijayawada	460.78	526.59	540.48	486.46	493.39	7.28	10.65	9.74	7.89	10.63
Vishakhapatnam	975.75	1,068.20	1,328.66	1,013.48	1,174.10	16.39	19.46	15.42	17.71	19.60
Patna	237.99	258.17	424.18	318.57	371.11	10.90	11.19	14.85	9.77	7.22
Raipur	445.33	498.26	488.44	483.49	159.41	11.14	10.55	10.82	8.47	2.78
Bhopal	193.56	175.77	177.77	182.69		3.41	2.94	3.06	3.05	
Indore		1,347.18	1,441.56	1,720.02			16.01	13.62	20.13	
Coimbatore		1,269.52	991.31	913.33	893.16		17.59	9.88	8.60	5.42
Lucknow	624.26	564.29	732.77	639.82	817.20	19.70	16.22	30.30	23.65	21.15
Kanpur	332.70	433.42	500.97	462.61	554.15	15.80	17.31	23.02	20.01	21.02
Srinagar										

City	Percentage (%) Share of Property Tax Revenue to Own Source Revenue				
	2016-17	2017-18	2018-19	2019-20	2020-21
Vijayawada	17.43	20.56	22.93	26.86	24.45
Vishakhapatnam	30.54	32.21	36.57	37.88	36.81
Patna	71.38	78.05	79.48	80.25	78.31
Raipur	31.67	31.82	30.58	34.45	10.46
Bhopal	9.92	10.68	12.43	12.49	
Indore		42.22	41.52	46.09	
Coimbatore		31.60	25.32	25.84	22.00
Lucknow	60.03	55.56	70.02	78.31	83.85
Kanpur	81.23	84.76	80.64	83.10	85.25
Srinagar					

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included



## Property Tax Revenue

## Cities below 1 million

City	Annual Growth (%)							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mangaluru	1.86	-1.91	12.67	8.41	-7.19	-9.87	23.47	17.30
Kochi	7.33	3.36	8.10	4.01	33.74	29.89	0.50	-4.52
Thiruvananthapuram	5.72	1.81	21.09	16.51	-11.56	-14.11	16.80	10.96
Bhubaneswar	22.98	18.43	-6.73	-10.26	13.45	10.18	32.50	25.88
Cuttack	209.29	197.84	-53.18	-54.95	179.20	171.15	-48.38	-50.96
Udaipur	16.38	12.08	-23.13	-26.04	-31.12	-33.11	38.89	31.95
Gangtok								
Warangal	14.88	10.63	13.74	9.43	0.11	-2.78	21.20	15.14
Dehradun	62.95	56.92	7.60	3.53	72.82	67.84	-11.02	-15.47
Haridwar	87.44	80.51	-18.60	-21.68	-16.06	-18.48	-30.29	-33.77
Siliguri	-6.98	-10.43	17.70	13.25	-0.92	-3.78	-0.94	-5.89

City	Per Capita (Rs)					Percentage (%) Share of Own Source Revenue to Total Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mangaluru	777.44	780.83	867.54	793.95	966.74	14.14	11.10	15.58	12.38	15.05
Kochi	1,205.58	1,292.34	1,396.57	1,868.77	1,880.83	23.27	18.21	15.62	21.34	18.81
Thiruvananthapuram	655.51	690.66	834.15	736.39	859.19	12.66	12.77	11.00	10.34	8.66
Bhubaneswar	349.78	421.44	385.13	428.13	555.90	10.88	11.93	10.20	7.61	7.74
Cuttack	141.69	431.72	199.14	547.80	278.61	5.97	14.55	6.65	13.31	5.13
Udaipur	220.59	253.03	191.72	130.20	178.30	6.79	6.59	4.11	2.77	4.06
Gangtok										
Warangal	766.88	868.75	974.52	962.35	1,150.76	17.09	22.30	27.94	29.78	20.53
Dehradun	201.31	322.06	340.18	577.12	504.06	11.92	9.97	12.49	19.01	17.00
Haridwar	159.68	294.22	235.42	194.24	133.09	8.21	11.78	10.81	9.18	4.34
Siliguri	175.51	160.61	186.03	181.41	176.91	8.16	6.69	7.68	5.35	7.61

City	Percentage (%) Share of Property Tax Revenue to Own Source Revenue				
	2016-17	2017-18	2018-19	2019-20	2020-21
Mangaluru	27.32	29.86	34.75	30.66	32.20
Kochi	49.48	47.44	47.08	59.66	61.86
Thiruvananthapuram	37.18	39.93	39.33	34.28	33.23
Bhubaneswar	31.41	39.31	37.47	28.68	43.86
Cuttack	34.94	65.75	46.13	70.48	53.92
Udaipur	32.25	35.64	27.88	18.84	28.25
Gangtok					
Warangal	60.36	52.62	49.08	44.35	49.43
Dehradun	59.15	64.07	68.85	76.21	75.91
Haridwar	47.91	41.18	48.29	52.42	27.00
Siliguri	29.09	28.82	36.23	27.57	26.68

Note: Ratios for Srinagar could not be calculated as Srinagar Municipal Corporation has not provided budget data for Actuals in their budget documents. Capital value for Haridwar and Cuttack is not available.

**Capital Value System (CVS):** Under the Capital Value System (CVS), the property tax is calculated as a percentage of the market value of the property. The market value of the property is decided by the government on the basis of the locality of the property.

**Formula:** Capital value of property x Current property tax rate (%) x Weight for user category

**Unit Area Assessment (UAA) system:** The property tax calculation utilizes the concept of multiplicative factors (MFs), to account for the many critical differences in houses within the same block.

**Formula:** Annual tax = Base Unit Area Value x Covered space/Land area x Location MF value x Usage MF value x Age MF value x Structure MF value x Occupancy MF value x Rate of tax (including HB tax)

**Area Based Method:** An area-based tax system is devised to overcome the problems of the rental value based system. The area detail system is basically a presumptive taxation of holdings in terms of their zone and structural characteristics.

**Formula:** Property Tax = Base Value x Built-Up Area x Category of Use x Age Factor x Type of Building x Floor Factor  
Annual Rental Value Method: It defines as the rent at which the property might reasonably be expected to be let from year to year after allowances for certain deductions (such as cost of repairs, insurance, etc.)

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included



## Grants

## Mumbai

City	Percentage (%) Share of State Government Grant to Total Income					Percentage (%) Share of Central Finance Commission (CFC) to Total Income					Percentage (%) Share of Centrally Sponsored Schemes Grants (CSS) to Total Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mumbai	4.24	25.37	34.65	34.66	38.72	0.04	0.05	0.05	0.05	0.04	7.00	7.65	4.14	3.87	3.70

## Cities above 3 million

City	Percentage (%) Share of State Government Grant to Total Income					Percentage (%) Share of Central Finance Commission (CFC) to Total Income					Percentage (%) Share of Centrally Sponsored Schemes Grants (CSS) to Total Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Delhi	13.07	39.78	33.63	33.03	29.72						0.13	1.14	1.52	0.57	0.76
Ahmedabad	37.16	39.32	38.67	39.19	37.46	1.95	2.12	2.14	3.59	2.99	2.18	3.32	6.50	7.27	3.49
Surat	38.56	36.30	34.45	34.78	42.94	2.44	2.31	2.39	3.90	4.87	4.38	7.38	5.73	10.65	3.30
Bengaluru	43.01	51.28	45.01	34.78	48.61	4.72	3.62	4.14	7.69	3.85	0.95	0.14			0.32
Pune	2.28	1.96	2.25	3.02	22.30						3.84	0.70	0.97	0.02	
Jaipur	49.37	56.42	66.52	51.97	74.24	13.59	6.30	11.21	23.40		10.02	2.25	4.84	0.98	1.76
Chennai	31.53	27.50	31.57	33.21	45.29	6.52	5.08	5.58	7.07	10.18	1.82	4.05	4.39	9.15	6.33
Hyderabad	9.88	24.72	15.86	14.44	8.23	4.63	5.27	2.69	4.71	9.73	1.71	0.76	0.01		
Kolkata	75.66	68.75	80.66	67.35	53.93	5.18	9.54	10.37	7.09	3.43	5.58	9.73	5.47	3.32	0.50

## Cities between 1 to 3 million

City	Percentage (%) Share of State Government Grant to Total Income					Percentage (%) Share of Central Finance Commission (CFC) to Total Income					Percentage (%) Share of Centrally Sponsored Schemes Grants (CSS) to Total Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Vijayawada	38.60	22.63	33.92	32.44	35.50	4.64	19.48	6.81	22.22	11.37	4.26	0.58		0.64	0.55
Vishakhapatnam	10.50	12.39	22.82	13.32	20.70	6.16				10.68	15.04	12.61	14.38	27.22	2.65
Patna	68.88	74.21	57.46	65.81	77.37	13.72	7.97	12.29	14.27		2.12	3.33	5.84	7.59	12.77
Raipur	32.06	38.96	32.54	20.32	30.83	7.11	9.45	2.62	6.59	32.42	21.91	13.57	21.75	42.97	33.84
Bhopal	40.57	41.25	41.19	30.31							8.52	11.00	28.14	29.58	
Indore	37.33	38.95	33.79	33.73	31.96		5.51	4.84	9.03						
Coimbatore	5.13	30.69	46.78	44.37	27.41		3.51	5.22	2.62	6.88		1.83	5.45	15.47	33.98
Lucknow	46.64	27.13	41.54	53.07	41.17	6.61	13.23	12.11	14.08	17.34	13.07	29.22	1.83	1.08	0.24
Kanpur	51.09	41.23	45.65	54.08	46.89	15.17	17.79	16.29	18.17	27.75	1.95	16.46	7.84	3.62	0.44
Srinagar															

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included



## Grants

## Cities below 1 million

City	Percentage (%) Share of State Government Grant to Total Income					Percentage (%) Share of Central Finance Commission (CFC) to Total Income					Percentage (%) Share of Centrally Sponsored Schemes Grants (CSS) to Total Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mangaluru	42.21	40.02	47.85	50.22	45.06	5.35	4.12	5.84	8.04	6.57	0.70	0.25	1.41	1.34	1.40
Kochi	41.05	25.34	34.57	47.38	52.79		10.26	6.66	0.99		3.27	2.92	21.94	24.96	15.17
Thiruvananthapuram	45.43	44.50	37.72	30.45	32.38	14.67	14.95	12.44	6.15	12.38			0.19	23.23	
Bhubaneswar	46.62	48.83	58.63	58.23	62.48	11.40	10.75	11.11	10.13	19.83	5.87	9.21	2.43	4.83	1.27
Cuttack	67.33	56.16	70.39	59.61	61.06	14.30	12.48	13.74	13.43	26.68	1.27	9.23	1.45	10.19	2.74
Udaipur	64.67	57.29	50.62	51.74	71.65	6.18	5.96	5.93	10.76	7.11	0.02	11.83	22.61	16.95	2.07
Gangtok	21.68	20.02	19.56	4.71	22.73	38.61	26.20	30.25	28.43	48.89	2.66	1.14			
Warangal	47.60	29.00	27.07	32.46	40.65	13.45	6.64	15.55		17.61	0.29	14.02			
Dehradun	35.12	49.72	59.64	53.66	52.55	13.69	10.06	19.44	20.92	23.41	27.03	24.39	0.96	1.92	1.14
Haridwar	35.94	59.68	52.97	53.99	60.24	14.22	10.71	11.41	23.32	15.93	32.10	0.93	13.22	5.16	7.78
Siliguri	46.49	30.53	37.04	44.60	37.09	13.43	22.70	28.09	12.51	27.72	8.72	20.96	10.54	19.14	3.25

Note: Ratios for Srinagar could not be calculated as Srinagar Municipal Corporation has not provided budget data for Actuals in their budget documents. Capital value for Haridwar and Cuttack is not available.

Positive Growth 	Negative Growth 	Data Not Available 	Capital Income not Included 
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### Annual Growth Income

#### Mumbai

City	Revenue Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mumbai	3.69	-0.14	0.09	-3.69	7.30	4.21	3.99	-1.20
City	Capital Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mumbai	-87.62	-88.08	-53.61	-55.37	-36.72	-38.54	116.87	106.03
City	Total Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mumbai	-8.45	-11.84	-0.87	-4.62	6.93	3.85	4.56	-0.67

Positive Growth	<span style="color: green;">●</span>	Negative Growth	<span style="color: red;">●</span>	Data Not Available	<span style="color: gray;">●</span>	Capital Income not Included	<span style="color: blue;">●</span>
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## Annual Growth Income

## Cities above 3 million

City	Revenue Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Delhi	-72.75	-73.76	39.56	34.28	-8.86	-11.49	-15.27	-19.51
Ahmedabad	4.74	0.86	9.62	5.47	-0.03	-2.91	15.05	9.30
Surat	25.03	20.40	10.59	6.41	-2.27	-5.08	1.36	-3.71
Bengaluru	6.29	2.36	7.91	3.83	1.73	-1.20	5.81	0.53
Pune	13.10	8.91	8.33	4.23	14.62	11.32	13.36	7.70
Jaipur	18.88	14.48	-7.39	-10.89	12.78	9.53	-0.48	-5.46
Chennai	1.74	-2.03	12.55	8.30	4.52	1.51	13.19	7.54
Hyderabad	9.70	5.64	12.04	7.80	12.15	8.92	-9.05	-13.60
Kolkata	1.12	-2.62	24.80	20.08	-6.33	-9.03	0.99	-4.06
City	Capital Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Delhi	59.65	53.74	-55.21	-56.91	269.64	258.99	-24.69	-28.45
Ahmedabad	9.55	5.50	19.19	14.68	-11.73	-14.28	-18.99	-23.04
Surat	18.48	14.10	9.27	5.13	-1.22	-4.07	-21.15	-25.09
Bengaluru	21.30	16.81	-10.66	-14.04	-33.80	-35.70	45.34	38.08
Pune	-20.89	-23.81	55.52	49.64	-16.17	-18.59	-0.13	-5.12
Jaipur	-54.66	-56.33	183.19	172.48	-41.77	-43.45	11.48	5.91
Chennai	3.67	-0.16	-11.45	-14.80	6.68	3.60	20.03	14.03
Hyderabad	109.66	101.90	-40.26	-42.52	104.67	98.77	46.60	39.27
Kolkata	46.74	41.31	-30.57	-33.19	-9.73	-12.33	429.97	403.49
City	Total Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Delhi	-67.25	-68.46	20.38	15.82	12.11	8.88	-17.61	-21.73
Ahmedabad	6.35	2.41	12.91	8.64	-4.29	-7.05	3.63	-1.55
Surat	22.80	18.26	10.16	5.99	-1.93	-4.75	-6.01	-10.71
Bengaluru	11.40	7.27	-0.34	-4.11	-13.03	-15.54	14.19	8.49
Pune	5.37	1.47	16.38	11.98	7.60	4.50	10.97	5.42
Jaipur	-10.27	-13.59	30.78	25.83	-10.88	-13.44	2.91	-2.24
Chennai	2.54	-1.25	2.44	-1.43	5.30	2.27	15.71	9.93
Hyderabad	26.16	21.49	-2.27	-5.97	27.63	23.95	5.88	0.59
Kolkata	4.68	0.81	18.75	14.25	-6.54	-9.24	27.50	21.13

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included



## Annual Growth Income

## Cities between 1 to 3 million

City	Revenue Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Vijayawada	-3.42	-6.99	2.15	-1.71	6.67	3.59	-2.27	-7.16
Visakhapatnam	11.24	7.12	15.47	11.10	-25.48	-27.63	29.01	22.56
Patna	-39.94	-42.17	16.95	12.53	30.39	26.63	13.73	8.05
Raipur	16.16	11.86	-1.16	-4.90	0.88	-2.02	4.22	-0.99
Bhopal	-1.61	-5.25	-6.18	-9.73	-10.86	-13.43		
Indore	18.22	13.84	11.10	6.90	-0.56	-3.43	-6.59	-11.26
Coimbatore	-13.81	-17.00	35.30	30.18	-10.01	-12.60	6.83	1.49
Lucknow	4.87	0.99	-4.39	-8.01	7.02	3.94	26.56	20.24
Kanpur	9.54	5.49	5.10	1.13	13.82	10.54	5.22	-0.04
Srinagar								
City	Capital Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Vijayawada	-41.02	-43.21	33.64	28.58	29.59	25.86	-68.91	-70.47
Vishakhapatnam	-31.10	-33.65	164.20	154.20	-39.32	-41.07	-21.41	-25.33
Patna	178.04	167.75	32.86	27.83	6.04	2.99	99.51	89.54
Raipur	25.27	20.63	-3.57	-7.22	57.15	52.62	1.77	-3.31
Bhopal	32.15	27.26	9.26	5.13	31.82	28.02		
Indore	102.16	94.68	107.79	99.92	-60.96	-62.09	-36.34	-39.53
Coimbatore	-34.88	-37.29	48.10	42.50	30.24	26.49	104.12	93.92
Lucknow	21.00	16.52	-58.70	-60.27	31.52	27.73	93.18	83.52
Kanpur	115.52	107.54	-52.46	-54.26	10.55	7.36	57.79	49.91
Srinagar								
City	Total Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Vijayawada	-20.75	-23.68	13.74	9.44	12.56	9.32	-23.70	-27.51
Vishakhapatnam	-6.03	-9.50	59.93	53.88	-32.32	-34.27	6.69	1.35
Patna	7.41	3.43	25.90	21.14	15.94	12.60	60.29	52.28
Raipur	20.62	16.15	-2.39	-6.08	29.16	25.44	2.73	-2.41
Bhopal	7.48	3.51	-1.07	-4.81	4.75	1.73		
Indore	27.55	22.83	28.13	23.29	-17.81	-20.18	-10.63	-15.09
Coimbatore	-23.64	-26.46	40.39	35.08	6.89	3.81	56.60	48.78
Lucknow	11.76	7.63	-29.20	-31.87	13.94	10.65	45.42	38.16
Kanpur	20.36	15.91	-12.02	-15.35	7.49	4.39	15.34	9.58
Srinagar								

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included



## Annual Growth Income

## Cities below 1 million

City	Revenue Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mangaluru	10.91	6.81	-3.48	-7.13	2.37	-0.58	13.08	7.43
Kochi	68.90	62.65	24.95	20.23	22.91	19.37	13.66	7.98
Thiruvananthapuram	0.85	-2.88	20.75	16.18	-13.22	-15.72	122.45	111.34
Bhubaneswar	8.39	4.38	-1.32	-5.05	27.27	23.60	47.77	40.38
Cuttack	26.97	22.27	2.39	-1.48	39.54	35.52	33.85	27.16
Udaipur	8.13	4.13	6.78	2.74	7.97	4.86	5.88	0.59
Gangtok	26.88	22.18	8.97	4.85	-15.51	-17.94	98.88	88.94
Warangal	12.31	8.16	6.07	2.06	0.81	-2.10	3.51	-1.66
Dehradun	137.74	128.94	0.03	-3.76	13.43	10.16	-3.51	-8.33
Haridwar	30.69	25.85	-11.31	-14.67	-1.22	-4.06	47.68	40.30
Siliguri	7.23	3.26	9.90	5.74	14.73	11.42	-9.33	-13.86

City	Capital Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mangaluru	71.98	65.62	-43.29	-45.43	52.27	47.89	-17.44	-21.57
Kochi	-6.30	-9.77	28.49	23.62	-62.22	-63.30	16.76	10.93
Thiruvananthapuram	20.01	15.57	105.23	97.46	7.89	4.78	-88.15	-88.74
Bhubaneswar	82.85	76.09	125.20	116.68	173.11	165.24	-9.37	-13.90
Cuttack								
Udaipur	55.39	49.64	57.28	51.33	-5.30	-8.03	-23.65	-27.46
Gangtok	306.09	291.06	-71.28	-72.36	17.60	14.21	57.69	49.82
Warangal	-31.13	-33.68	-28.85	-31.55	-19.32	-21.65	248.98	231.54
Dehradun	35.98	30.95	9.41	5.27	67.16	62.34	23.63	17.45
Haridwar								
Siliguri	36.09	31.06	-19.09	-22.15	151.77	144.51	-68.39	-69.97

City	Total Income							
	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mangaluru	29.74	24.94	-19.75	-22.78	16.78	13.42	1.58	-3.49
Kochi	37.20	32.12	25.97	21.20	-2.08	-4.90	14.01	8.31
Thiruvananthapuram	4.79	0.91	40.62	35.30	-5.97	-8.68	39.50	32.53
Bhubaneswar	12.14	7.99	9.08	4.96	52.01	47.63	30.35	23.84
Cuttack	26.97	22.27	2.39	-1.48	39.54	35.52	33.85	27.16
Udaipur	19.94	15.50	23.13	18.48	2.48	-0.47	-5.41	-10.13
Gangtok	37.28	32.20	0.13	-3.66	-14.46	-16.92	97.09	87.24
Warangal	-11.97	-15.23	-9.21	-12.64	-6.09	-8.80	75.80	67.01
Dehradun	94.71	87.50	-14.06	-17.31	13.55	10.28	-0.54	-5.51
Haridwar	30.69	25.85	-11.31	-14.67	-1.22	-4.06	47.68	40.30
Siliguri	13.33	9.14	2.54	-1.34	42.19	38.09	-30.29	-33.77

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included

**Per Capita: Expenditure****Mumbai**

City	Revenue Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mumbai	16,155.64	12,934.86	16,940.34	13,061.17	17,034.97	12,637.22	19,897.79	14,335.58	20,234.33	13,849.65

City	Capital Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mumbai	2,929.35	2,345.36	3,750.36	2,891.57	4,053.45	3,007.01	5,596.08	4,031.76	6,036.70	4,131.90

City	Total Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mumbai	19,084.99	15,280.22	20,690.71	15,952.74	21,088.42	15,644.23	25,493.87	18,367.34	26,271.03	17,981.54

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included

**Per Capita: Expenditure****Cities above 3 million**

City	Revenue Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Delhi	6,816.20	5,457.32	6,251.41	4,819.90	8,574.22	6,360.69	8,158.92	5,878.18	7,225.52	4,945.60
Ahmedabad	4,118.52	3,297.45	4,612.52	3,556.30	5,043.12	3,741.19	5,199.73	3,746.20	6,159.55	4,215.98
Surat	4,059.69	3,250.35	4,863.43	3,749.76	4,984.05	3,697.36	5,255.71	3,786.54	5,480.54	3,751.22
Bengaluru	2,142.61	1,715.46	2,995.26	2,309.38	3,085.02	2,288.59	2,892.25	2,083.75	3,413.89	2,336.68
Pune	9,873.52	7,905.14	9,961.89	7,680.72	10,253.03	7,606.11	14,222.22	10,246.56	14,931.36	10,219.96
Jaipur	1,428.10	1,143.39	1,506.73	1,161.70	1,806.89	1,340.42	1,904.40	1,372.05	1,722.84	1,179.22
Chennai	5,151.65	4,124.62	5,115.31	3,943.95	5,791.42	4,296.31	5,634.67	4,059.56	5,938.79	4,064.88
Hyderabad	5,341.20	4,276.38	4,867.34	3,752.77	5,079.42	3,768.12	4,702.70	3,388.12	5,145.79	3,522.10
Kolkata	5,587.49	4,473.57	5,549.78	4,278.94	6,908.95	5,125.33	6,944.30	5,003.10	7,366.83	5,042.32

City	Capital Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Delhi	937.94	750.95	1,250.13	963.87	887.80	658.61	1,349.43	972.21	1,424.16	974.78
Ahmedabad	3,416.53	2,735.41	3,183.22	2,454.30	3,479.83	2,581.47	3,870.56	2,788.59	3,494.48	2,391.84
Surat	3,164.00	2,533.22	3,178.58	2,450.72	3,767.02	2,794.52	3,470.03	2,500.02	2,310.69	1,581.58
Bengaluru	3,515.93	2,815.00	4,718.19	3,637.77	4,782.10	3,547.55	3,720.88	2,680.75	3,703.48	2,534.89
Pune	2,475.59	-39.65	1,551.33	77.97	2,869.45	-36.76	1,868.60	78.74	3,515.51	0.00
Jaipur	378.72	303.22	455.43	351.14	939.80	697.18	747.14	538.28	418.29	286.31
Chennai	4,152.65	3,324.78	2,414.86	1,861.88	2,597.73	1,927.10	2,480.55	1,787.14	2,455.65	1,680.80
Hyderabad	1,966.45	1,574.42	4,510.41	3,477.57	4,483.12	3,325.75	3,117.67	2,246.16	5,308.80	3,633.67
Kolkata	470.62	40.59	687.10	-33.52	474.76	-12.74	426.59	401.24	2,250.68	0.00

City	Total Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Delhi	7,754.13	6,208.27	7,501.54	5,783.76	9,462.02	7,019.30	9,508.35	6,850.39	8,649.68	5,920.38
Ahmedabad	7,535.05	6,032.86	7,795.74	6,010.59	8,522.95	6,322.66	9,070.28	6,534.79	9,654.02	6,607.82
Surat	7,223.69	5,783.58	8,042.02	6,200.48	8,751.06	6,491.89	8,725.75	6,286.56	7,791.23	5,332.81
Bengaluru	5,658.54	4,530.46	7,713.45	5,947.15	7,867.12	5,836.14	6,613.12	4,764.50	7,117.37	4,871.57
Pune	12,349.11	9,887.20	11,513.22	8,876.81	13,122.49	9,734.78	16,090.82	11,592.81	18,446.87	12,626.19
Jaipur	1,806.82	1,446.61	1,962.15	1,512.84	2,746.69	2,037.60	2,651.54	1,910.33	2,141.14	1,465.53
Chennai	1,806.82	7,449.40	1,962.15	5,805.84	2,746.69	6,223.41	2,651.54	5,846.70	2,141.14	5,745.68
Hyderabad	7,307.64	5,850.80	9,377.75	7,230.34	9,562.54	7,093.87	7,820.37	5,634.27	10,454.58	7,155.77
Kolkata	6,058.11	4,850.37	6,236.88	4,808.70	7,383.71	5,477.53	7,370.88	5,310.44	9,617.51	6,582.83

Positive Growth		Negative Growth		Data Not Available		Capital Income not Included	
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## Per Capita: Expenditure

## Cities between 1 to 3 million

City	Revenue Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Vijayawada	3,242.03	2,595.70	3,153.16	2,431.12	3,365.58	2,496.72	3,277.38	2,361.22	3,007.78	2,058.71
Vishakhapatnam	3,229.18	2,585.42	3,354.23	2,586.15	3,737.38	2,772.54	2,145.33	1,545.63	2,155.70	1,475.50
Patna	1,168.91	935.88	1,127.69	869.46	1,230.62	912.92	2,049.68	1,476.72	1,738.20	1,189.74
Raipur	1,709.69	1,368.84	1,705.78	1,315.18	2,146.40	1,592.28	2,304.10	1,660.01	2,852.93	1,952.73
Bhopal	3,272.42	2,620.03	2,949.12	2,273.80	4,049.01	3,003.72	4,153.42	2,992.38		
Indore	4,561.09	3,651.80	5,268.79	4,062.29	5,962.12	4,422.94	5,893.40	4,245.96	5,303.25	3,629.88
Coimbatore	3,599.79	2,882.14	4,415.52	3,404.41	4,772.52	3,540.45	4,709.11	3,392.73	5,526.81	3,782.90
Lucknow	1,770.94	1,417.89	1,990.19	1,534.45	1,985.18	1,472.68	2,131.81	1,535.88	2,237.98	1,531.81
Kanpur	1,688.00	1,351.48	1,581.74	1,219.54	1,626.99	1,206.97	1,685.02	1,213.99	1,827.67	1,250.97
Srinagar	1,189.94	952.71	1,655.34	1,276.28	2,308.88	1,712.82	1,775.00	1,278.82		

City	Capital Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Vijayawada	1,927.77	1,543.45	845.28	651.72	1,412.24	1,047.65	719.29	518.22	449.08	307.38
Vishakhapatnam	3,488.23	2,792.82	2,559.21	1,973.18	4,699.16	3,486.02	3,862.74	2,782.95	1,789.51	1,224.85
Patna	435.55	348.72	1,177.98	908.23	978.98	726.24	1,793.47	1,292.13	2,728.56	1,867.60
Raipur	1,865.65	1,493.71	2,429.26	1,872.99	2,519.72	1,869.23	3,817.78	2,750.57	4,261.69	2,916.97
Bhopal	2,019.19	1,616.65	2,418.25	1,864.50	2,865.81	2,125.97	2,831.89	2,040.27		
Indore	746.49	597.67	1,482.10	1,142.72	3,024.50	2,243.69	1,159.55	835.41	724.90	496.17
Coimbatore	2,599.05	2,080.90	3,933.82	3,033.01	5,173.26	3,837.73	6,705.46	4,831.02	11,907.28	8,150.09
Lucknow	1,810.82	1,449.82	2,201.86	1,697.66	319.93	237.34	795.02	572.78	661.70	452.91
Kanpur	292.17	233.92	730.32	563.08	696.61	516.77	404.07	291.12	459.43	314.46
Srinagar										

City	Total Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Vijayawada	6,029.24	4,827.25	4,439.98	3,423.27	5,368.68	3,982.70	4,603.99	3,317.00	4,033.72	2,760.93
Vishakhapatnam	6,717.42	5,378.24	5,913.44	4,559.33	8,436.54	6,258.56	6,008.06	4,328.58	3,945.22	2,700.35
Patna	1,604.46	1,284.59	2,305.67	1,777.69	2,209.59	1,639.16	3,843.15	2,768.84	4,466.76	3,057.33
Raipur	3,575.33	2,862.56	4,135.05	3,188.16	4,666.12	3,461.52	6,121.88	4,410.58	7,114.62	4,869.69
Bhopal	5,291.62	4,236.68	5,367.38	4,138.30	6,914.82	5,129.69	6,985.32	5,032.65		
Indore	5,307.58	4,249.46	6,750.89	5,205.01	8,986.62	6,666.64	7,052.94	5,081.37	6,028.15	4,126.05
Coimbatore	6,198.84	4,963.04	8,349.34	6,437.42	9,945.79	7,378.18	11,414.57	8,223.75	17,434.10	11,932.99
Lucknow	3,615.47	2,894.69	4,220.66	3,254.17	2,336.30	1,733.16	2,953.78	2,128.08	2,903.20	1,987.13
Kanpur	2,144.44	1,716.93	2,315.61	1,785.36	2,468.35	1,831.12	2,102.33	1,514.65	2,285.36	1,564.24
Srinagar	1,189.94	952.71	1,655.34	1,276.28	2,308.88	1,712.82	1,775.00	1,278.82		

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included

**Per Capita: Expenditure****Cities below 1 million**

City	Revenue Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mangaluru	2,812.08	2,251.46	2,920.52	2,251.75	3,087.71	2,290.59	2,955.63	2,129.42	3,302.16	2,260.21
Kochi	2,371.16	1,898.45	2,842.50	2,191.60	5,979.40	4,435.76	7,898.25	5,690.38	8,072.13	5,525.07
Thiruvananthapuram	2,817.68	2,255.95	3,324.30	2,563.07	4,520.30	3,353.34	3,327.76	2,397.52	7,650.58	5,236.54
Bhubaneswar	1,264.49	1,012.40	1,818.71	1,402.25	2,119.62	1,572.42	2,617.04	1,885.47	3,928.31	2,688.78
Cuttack	2,441.64	1,954.88	2,201.27	1,697.20	2,797.31	2,075.15	2,759.34	1,988.00	3,246.57	2,222.15
Udaipur	1,679.68	1,344.82	2,254.38	1,738.15	2,568.27	1,905.24	2,419.66	1,743.27	2,121.69	1,452.22
Gangtok	498.79	399.35	788.73	608.12	92.49	68.61	945.67	681.32	868.68	594.58
Warangal	1,315.76	1,053.45	1,303.65	1,005.13	1,996.28	1,480.92	1,914.75	1,379.50	2,888.49	1,977.06
Dehradun	846.41	677.67	1,029.72	793.93	1,145.15	849.52	1,272.50	916.78	1,333.66	912.84
Haridwar	1,548.39	1,239.71	2,550.49	1,966.45	2,355.44	1,747.36	1,870.13	1,347.36	2,277.13	1,558.61
Siliguri	1,519.41	1,216.50	1,586.75	1,223.40	1,722.71	1,277.98	1,993.87	1,436.50	1,785.47	1,222.09

City	Capital Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mangaluru	2,750.51	2,202.17	3,123.79	2,408.47	2,860.65	2,122.14	2,871.23	2,068.61	2,762.80	1,891.03
Kochi	2,638.57	2,112.54	4,240.50	3,269.46	2,172.18	1,611.41	582.88	419.94	1,265.70	866.33
Thiruvananthapuram	1,837.45	1,471.13	2,017.72	1,555.68	2,257.55	1,674.74	2,276.90	1,640.42	944.00	646.13
Bhubaneswar	858.11	687.04	1,128.22	869.87	1,132.14	839.87	815.67	587.66	961.67	658.23
Cuttack										
Udaipur	1,690.22	1,353.26	1,886.39	1,454.42	2,518.95	1,868.66	1,888.47	1,360.57	1,649.34	1,128.91
Gangtok	302.05	241.83	211.96	163.42	607.08	450.35	157.91	113.77	822.68	563.09
Warangal	478.13	382.81	398.58	307.31	1,195.54	886.90	1,292.51	931.20	2,869.75	1,964.24
Dehradun	329.97	264.19	540.25	416.54	911.92	676.50	980.48	706.40	1,708.11	1,169.13
Haridwar										
Siliguri	533.52	427.16	821.60	633.46	552.94	410.19	907.82	654.05	730.49	499.99

City	Total Expenditure									
	2016-17 Nominal	2016-17 Real	2017-18 Nominal	2017-18 Real	2018-19 Nominal	2018-19 Real	2019-20 Nominal	2019-20 Real	2020-21 Nominal	2020-21 Real
Mangaluru	5,562.59	4,453.63	6,044.31	4,660.22	5,948.36	4,412.73	5,826.86	4,198.03	6,064.96	4,151.24
Kochi	5,009.73	4,010.99	7,083.00	5,461.06	8,151.59	6,047.17	8,481.13	6,110.32	9,337.83	6,391.40
Thiruvananthapuram	4,655.12	3,727.08	5,342.02	4,118.75	6,777.85	5,028.08	5,604.66	4,037.94	8,594.58	5,882.67
Bhubaneswar	2,122.60	1,699.44	2,946.93	2,272.11	3,251.76	2,412.29	3,432.71	2,473.13	4,889.97	3,347.00
Cuttack										
Udaipur	3,369.91	2,698.08	4,140.77	3,192.58	5,087.22	3,773.90	4,308.13	3,103.84	3,771.03	2,581.13
Gangtok	800.84	641.19	1,000.69	771.55	699.57	518.97	1,103.58	795.08	1,691.36	1,157.67
Warangal	1,793.89	1,436.26	1,702.22	1,312.43	3,191.82	2,367.82	3,207.25	2,310.70	5,758.24	3,941.30
Dehradun	1,665.75	1,333.67	2,180.81	1,681.43	2,341.41	1,736.95	2,330.55	1,679.07	3,080.69	2,108.62
Haridwar	1,548.39	1,239.71	2,550.49	1,966.45	2,355.44	1,747.36	1,870.13	1,347.36	2,277.13	1,558.61
Siliguri	2,052.92	1,643.65	2,408.35	1,856.86	2,275.65	1,688.17	2,901.69	2,090.55	2,515.96	1,722.08

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included



## Ratio of

## Mumbai

City	Revenue Expenditure to Revenue Income					Capital Expenditure to Capital Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mumbai	0.79	0.81	0.82	0.90	0.89	0.94	9.79	23.02	50.69	25.44

## Cities above 3 million

City	Revenue Expenditure to Revenue Income					Capital Expenditure to Capital Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Delhi	0.29	1.00	1.00	1.06	1.12	0.93	0.79	1.27	0.53	0.75
Ahmedabad	0.73	0.80	0.81	0.85	0.89	1.21	1.05	0.98	1.25	1.42
Surat	0.95	0.94	0.89	0.98	1.04	1.45	1.26	1.39	1.33	1.15
Bengaluru	0.56	0.75	0.73	0.69	0.79	1.22	1.38	1.60	1.93	1.35
Pune	0.80	0.72	0.70	0.86	0.81					
Jaipur	1.09	0.98	1.30	1.24	1.15	0.44	1.19	0.88	1.23	0.63
Chennai	1.13	1.11	1.13	1.06	0.99	1.27	0.72	0.88	0.80	0.66
Hyderabad	0.90	0.75	0.71	0.59	0.72	1.68	1.86	3.12	1.07	1.25
Kolkata	1.01	0.99	0.99	1.07	1.13					

## Cities between 1 to 3 million

City	Revenue Expenditure to Revenue Income					Capital Expenditure to Capital Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Vijayawada	6.00	0.88	0.94	0.87	0.83	1.01	0.76	0.96	0.38	0.78
Vishakhapatnam	0.92	0.87	0.86	0.67	0.53	1.44	1.56	1.10	1.52	0.92
Patna	0.68	1.12	-0.06	1.38	1.04	0.92	0.91	0.58	1.01	0.79
Raipur	0.84	0.74	0.96	1.04	1.26	0.95	1.01	1.11	1.09	1.23
Bhopal	0.79	0.74	1.10	1.29	0.00	1.32	1.22	1.35	1.03	0.00
Indore	0.76	0.76	0.79	0.80	0.78					
Coimbatore	0.71	1.02	0.82	0.91	1.01	0.58	1.37	1.23	1.23	1.08
Lucknow	0.98	1.07	1.13	1.16	0.98	1.37	1.40	0.50	0.97	0.42
Kanpur	1.19	1.03	1.02	0.94	0.98	0.65	0.76	1.54	0.82	0.60
Srinagar										

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included

**Ratio of****Cities below 1 million**

City	Revenue Expenditure to Revenue Income					Capital Expenditure to Capital Income				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mangaluru	0.74	0.70	0.78	0.74	0.74	1.62	1.09	1.78	1.19	1.41
Kochi	0.79	0.56	0.95	1.02	0.91	1.21	2.08	0.83	0.59	1.09
Thiruvananthapuram	0.68	0.80	0.91	0.77	0.80	1.73	1.59	0.87	0.81	2.84
Bhubaneswar	0.41	0.56	0.68	0.67	0.69	5.30	3.89	1.77	0.48	0.63
Cuttack										
Udaipur	0.69	0.87	0.94	0.83	0.70	2.08	1.52	1.31	1.05	1.22
Gangtok	0.46	0.59	0.65	0.81	0.38	7.17	1.27	13.07	2.97	10.10
Warangal	0.66	0.59	0.87	0.84	1.24	0.19	0.23	1.00	1.36	0.88
Dehradun	0.94	0.49	0.55	0.55	0.61	1.36	1.66	2.61	1.71	2.46
Haridwar	0.80	1.02	1.08	0.88	0.74					
Siliguri	0.90	0.89	0.89	0.91	0.92	1.17	1.35	1.14	0.76	1.95

Note: Ratios for Srinagar could not be calculated as Srinagar Municipal Corporation has not provided budget data for Actuals in their budget documents. Capital value for Haridwar and Cuttack is not available.

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included



## Ratio of

## Mumbai

City	Percentage Share of Administrative Expenditure to Total Expenditure					Percentage Share of Administrative Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mumbai	3.15	2.72	2.39	2.10	2.19	3.73	3.32	2.96	2.69	2.84

## Cities above 3 million

City	Percentage Share of Administrative Expenditure to Total Expenditure					Percentage Share of Administrative Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Delhi	8.01	8.44	9.11	6.92	6.53	9.11	10.13	10.05	8.07	7.81
Ahmedabad	1.24	1.55	1.41	1.39	1.39	2.28	2.62	2.38	2.42	2.17
Surat	3.03	2.69	2.15	2.15	5.35	5.38	4.44	3.77	3.57	7.61
Bengaluru	2.05	1.17	1.42	1.51	2.65	5.41	3.01	3.61	3.46	5.53
Pune	5.10	6.92	5.97	5.29	4.61	6.38	8.00	7.64	5.98	5.70
Jaipur	2.72	1.85	1.39	1.74	1.86	3.44	2.41	2.11	2.43	2.32
Chennai	2.49	3.03	2.54	1.83	2.12	4.49	4.46	3.69	2.63	2.99
Hyderabad	9.81	1.91	1.76	2.63	1.61	13.42	3.69	3.31	4.37	3.27
Kolkata	23.77	17.98	30.45	27.06	17.83	25.77	20.21	32.54	28.72	23.28

## Cities between 1 to 3 million

City	Percentage Share of Administrative Expenditure to Total Expenditure					Percentage Share of Administrative Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Vijayawada	0.59	10.07	11.22	15.03	7.52	1.09	14.18	17.90	21.11	10.08
Visakhapatnam	1.78	2.23	2.11	2.91	3.58	3.71	3.93	4.77	8.14	6.55
Patna	1.23	1.56	2.97	2.53	1.87	1.69	3.19	5.32	4.74	4.80
Raipur	5.31	4.68	4.13	3.23	0.99	11.11	11.35	8.97	8.58	2.47
Bhopal	10.32	5.17	5.11	4.93		16.68	9.41	8.72	8.28	
Indore	3.74	3.86	3.36	3.62	4.56	4.35	4.95	5.07	4.34	5.18
Coimbatore	4.44	1.92	1.86	2.11	1.36	7.64	3.62	3.87	5.12	4.30
Lucknow	4.56	5.11	9.17	9.89	9.30	9.31	10.84	10.79	13.71	12.06
Kanpur	1.91	2.23	5.21	2.72	2.98	2.42	3.27	7.91	3.40	3.72
Srinagar	1.19	1.36	0.77	1.24		1.19	1.36	0.77	1.24	

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included

**Ratio of****Cities below 1 million**

City	Percentage Share of Administrative Expenditure to Total Expenditure					Percentage Share of Administrative Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mangaluru	2.02	2.01	2.55	1.90	73.49	4.00	4.15	4.91	3.74	134.97
Kochi	0.63	1.12	3.64	2.36	1.19	1.33	2.79	4.97	2.54	1.38
Thiruvananthapuram	0.65	2.02	0.47	0.53	1.21	1.07	3.25	0.71	0.89	1.36
Bhubaneswar	3.94	1.85	1.67	1.62	1.80	6.62	2.99	2.57	2.12	2.24
Cuttack						1.19	0.76	0.63	0.65	4.73
Udaipur	1.26	3.16	0.96	2.21	2.61	2.54	5.80	1.90	3.93	4.64
Gangtok	6.45	5.45	3.71	4.25	3.11	10.35	6.91	6.17	4.96	6.05
Warangal	5.28	7.66	3.50	3.78	1.74	7.19	10.00	5.60	6.32	3.47
Dehradun	1.32	1.10	0.68	0.58	0.50	2.61	2.32	1.40	1.06	1.15
Haridwar	1.42	1.74	2.65	1.43	1.57	1.42	1.74	2.65	1.43	1.57
Siliguri										

Note: Ratios for Srinagar could not be calculated as Srinagar Municipal Corporation has not provided budget data for Actuals in their budget documents. Capital value for Haridwar and Cuttack is not available.

Positive Growth Negative Growth Data Not Available Capital Income not Included 

## Ratio of

## Mumbai

City	Percentage Share of Establishment Expenditure to Total Expenditure					Percentage Share of Establishment Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mumbai	31.69	30.54	31.97	33.15	32.22	37.44	37.30	39.58	42.47	41.83

## Cities above 3 million

City	Percentage Share of Establishment Expenditure to Total Expenditure					Percentage Share of Establishment Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Delhi	65.19	79.19	67.93	68.94	82.13	74.16	95.02	74.96	80.34	98.31
Ahmedabad	24.03	27.64	26.58	24.88	24.81	43.97	46.71	44.91	43.40	38.89
Surat	27.97	31.97	29.62	31.07	35.99	49.77	52.86	52.01	51.58	51.16
Bengaluru	10.59	2.32	9.95	15.90	33.33	27.96	5.98	25.38	36.36	69.49
Pune	25.02	33.93	30.53	26.62	23.79	31.29	39.22	39.07	30.12	29.40
Jaipur	48.69	43.76	41.48	45.65	52.84	61.60	56.99	63.06	63.56	65.67
Chennai	22.88	31.17	32.19	34.09	31.59	41.33	45.88	46.63	49.10	44.66
Hyderabad	39.58	31.24	29.75	35.73	26.87	54.15	60.19	56.00	59.41	54.59
Kolkata	48.06	49.08	43.15	47.46	39.58	52.11	55.16	46.11	50.38	51.67

## Cities between 1 to 3 million

City	Percentage Share of Establishment Expenditure to Total Expenditure					Percentage Share of Establishment Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Vijayawada	39.42	44.53	37.07	41.24	36.86	73.30	62.71	59.14	57.94	49.44
Visakhapatnam	14.31	16.36	12.09	2.17	1.33	29.77	28.84	27.28	6.08	2.43
Patna	56.40	37.82	42.06	32.44	22.94	77.42	77.33	75.52	60.83	58.94
Raipur	18.73	16.07	17.02	16.59	14.37	39.18	38.96	37.01	44.09	35.83
Bhopal	21.75	20.45	20.17	24.05		35.17	37.23	34.45	40.45	
Indore	25.16	21.05	17.41	25.84	29.97	29.28	26.97	26.24	30.93	34.07
Coimbatore	22.55	18.07	17.87	16.75	10.83	38.83	34.18	37.23	40.61	34.15
Lucknow	12.75	10.51	22.70	18.98	19.19	26.03	22.30	26.71	26.29	24.89
Kanpur	51.19	52.12	50.99	64.45	59.32	65.03	76.30	77.37	80.41	74.17
Srinagar	67.43	51.00	56.57	64.13		67.43	51.00	56.57	64.13	

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included

**Ratio of****Cities below 1 million**

City	Percentage Share of Establishment Expenditure to Total Expenditure					Percentage Share of Establishment Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mangaluru	6.90	6.38	8.48	10.03	7.43	13.65	13.19	16.34	19.78	13.64
Kochi	16.92	14.51	12.66	20.30	18.02	35.75	36.16	17.26	21.79	20.84
Thiruvananthapuram	21.90	24.95	12.88	21.90	16.19	36.18	40.09	19.31	36.89	18.19
Bhubaneswar	31.02	21.39	20.98	22.58	15.45	52.07	34.65	32.18	29.61	19.23
Cuttack						34.59	37.13	29.42	34.55	27.27
Udaipur	35.04	30.13	33.95	38.39	43.32	70.29	55.34	67.25	68.36	76.99
Gangtok	40.98	40.71	32.39	55.89	33.36	65.79	51.66	53.76	65.22	64.95
Warangal	29.83	32.54	28.52	23.01	13.05	40.67	42.48	45.61	38.54	26.01
Dehradun	45.81	39.78	44.75	49.90	38.62	90.16	84.25	91.50	91.39	89.21
Haridwar	60.22	57.78	71.83	81.64	73.47	60.22	57.78	71.83	81.64	73.47
Siliguri	36.25	33.36	36.03	33.41	39.08	48.98	50.63	47.59	48.61	55.07

Note: Ratios for Srinagar could not be calculated as Srinagar Municipal Corporation has not provided budget data for Actuals in their budget documents. Capital value for Haridwar and Cuttack is not available.

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included



## Ratio of

## Mumbai

City	Percentage Share of O&M Expenditure to Total Expenditure					Percentage Share of O&M Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mumbai	10.22	10.48	11.22	8.47	11.51	12.07	12.79	13.89	10.85	14.94

## Cities above 3 million

City	Percentage Share of O&M Expenditure to Total Expenditure					Percentage Share of O&M Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Delhi	5.03	8.01	8.47	9.69	10.27	5.72	9.61	9.35	11.29	12.30
Ahmedabad	11.01	11.24	10.80	11.67	9.99	20.14	19.00	18.25	20.36	15.66
Surat	10.73	10.36	9.55	10.56	11.30	19.09	17.13	16.77	17.52	16.06
Bengaluru	32.89	22.84	22.56	20.83	25.72	86.87	58.83	57.54	47.63	53.62
Pune	20.88	17.41	16.92	13.91	13.15	26.12	20.13	21.65	15.74	16.25
Jaipur	24.01	27.76	19.18	18.37	18.38	30.38	36.15	29.16	25.57	22.85
Chennai	18.03	17.30	13.04	15.98	26.38	32.57	25.47	18.89	23.01	37.29
Hyderabad	23.14	18.32	20.01	18.69	14.44	31.66	35.30	37.67	31.09	29.34
Kolkata	12.72	13.57	13.52	13.89	11.51	13.80	15.25	14.45	14.74	15.02

## Cities between 1 to 3 million

City	Percentage Share of O&M Expenditure to Total Expenditure					Percentage Share of O&M Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Vijayawada	13.57	14.59	13.67	14.02	29.17	25.24	20.55	21.81	19.70	39.11
Visakhapatnam	25.22	29.48	23.40	26.76	43.94	52.46	51.97	52.82	74.93	80.42
Patna	9.00	7.15	10.57	18.01	13.88	12.36	14.61	18.98	33.77	35.67
Raipur	12.25	8.36	14.97	11.38	15.60	25.61	20.26	32.55	30.23	38.91
Bhopal	18.74	18.00	16.49	18.88		30.30	32.76	28.17	31.75	
Indore	26.80	29.74	22.54	23.55	28.02	31.19	38.10	33.97	28.18	31.85
Coimbatore	27.35	27.78	25.48	21.22	18.19	47.09	52.53	53.09	51.43	57.37
Lucknow	31.67	31.02	53.10	43.30	48.60	64.66	65.79	62.50	60.00	63.05
Kanpur	23.69	12.95	8.76	11.94	16.07	30.10	18.96	13.29	14.89	20.09
Srinagar	31.38	47.75	42.61	34.63		31.38	47.75	42.61	34.63	

Positive Growth



Negative Growth



Data Not Available



Capital Income not Included

**Ratio of****Cities below 1 million**

City	Percentage Share of O&M Expenditure to Total Expenditure					Percentage Share of O&M Expenditure to Revenue Expenditure				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Mangaluru	39.77	39.41	43.72	37.99	5.66	78.67	81.57	84.22	74.89	10.39
Kochi	5.30	4.56	20.57	16.40	13.86	11.19	11.35	28.04	17.61	16.03
Thiruvananthapuram	6.72	8.80	14.99	5.17	8.69	11.10	14.14	22.47	8.71	9.77
Bhubaneswar	44.35	33.17	35.22	30.33	24.81	74.45	53.75	54.03	39.78	30.89
Cuttack						7.51	7.77	10.55	12.30	11.72
Udaipur	12.01	19.90	14.49	14.14	9.78	24.09	36.56	28.70	25.18	17.39
Gangtok	14.04	31.44	24.06	25.31	14.45	22.54	39.89	39.93	29.53	28.13
Warangal	36.59	35.63	36.68	31.44	15.37	49.88	46.52	58.64	52.66	30.65
Dehradun	2.73	3.87	2.02	2.55	2.69	5.36	8.20	4.13	4.67	6.22
Haridwar	18.59	2.48	1.83	1.56	0.88	18.59	2.48	1.83	1.56	0.88
Siliguri	37.53	32.37	39.50	35.18	31.76	50.70	49.14	52.18	51.20	44.76

Note: Ratios for Srinagar could not be calculated as Srinagar Municipal Corporation has not provided budget data for Actuals in their budget documents. Capital value for Haridwar and Cuttack is not available.

**Formula:**

Inflation Adjusted Actual Values =  $((\text{value} * 100) / \text{GDP Deflator for that year})$

Annual Growth =  $((\text{inflation adj. value base year} - \text{inflation adj. value previous year}) / \text{inflation adj. value previous year}) * 100$

Per Capita =  $((\text{inflation adj. value} * 1,00,00,000) / \text{city population of the year})$

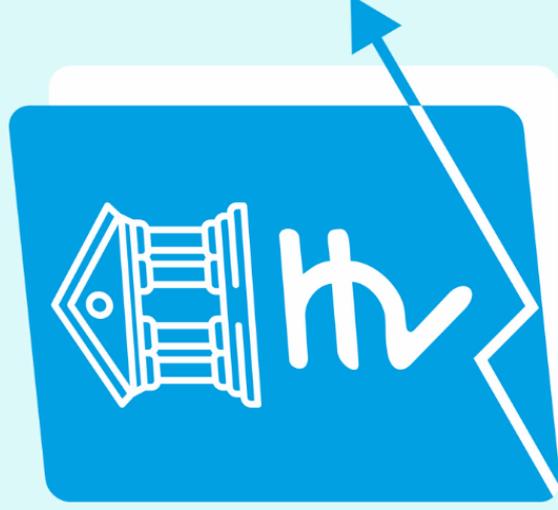
Per Capita Growth =  $((\text{base year per capita value} - \text{previous year per capita value}) / \text{previous year per capita value}) * 100$

Percentage Share =  $((\text{Tax Revenue} / \text{Total Income}) * 100)$

- Data taken from 2016-17(A) to 2020-21(A) for calculations.
- Data taken for Indore, Mumbai and Pune is taken from their respective Audit Reports.

**Preface to Section B of the Report**

The Section B of the report on the 'Fiscal Empowerment of the City Governments' includes the study observations for all the 31 cities were included in the study. It comprises of a detailed representation of the budget document availability and its format. The section of the report provides complete budget data of Actual Values from 2016-17 to 2020-21 and Budget and Revised Estimates from 2017-18 to 2022-23.



# Fiscal Empowerment of City Governments:

Key Financial Indicators and Challenges in data availability

## Phase 2 Provisional Report

### Section B

November 2022

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## Section B

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## **Introduction to the Finance Study Report**

The Pan-India study on the Fiscal Empowerment of the City Government is being conducted in 3 Phases covering a total of 44 cities across 28 states, National Capital Territory Delhi and Union Territory of Jammu and Kashmir. The objectives of the study are to assess the data availability and financial growth of the city government. The study focuses on the various governance indicators like devolution of financial powers and financial transparency. The research aims to study systemic fiscal transfers and accountability of the city governments. Through the study, we try to understand the Property Tax Mechanism and Innovative Financing Methods enabling the financial growth of the city governments.

The Section A of the report on the Fiscal Empowerment of City Governments, contains detailed analysis of the Municipal Corporation budget documents for 31 cities across 28 states and NCT Delhi. The cities are divided into 3 sections based on their total population (above 3 lakh population, between 1-3 lakh population and below 1 lakh population) to enable comparative analysis of the fiscal health of the city governments. Mumbai was studied separately as the volume of Municipal Budget and total population of BrihanMumbai Municipal Corporation cannot be rightly compared to other city governments in India. The Tax Revenue, Property Tax, Non-Tax Revenue, Own Source Revenue and Grants were studied in the report. The Compound Annual Growth Rate (CAGR), Average Per Capita Value, Average Percentage Share to Total Income and Average Percentage Share of Property Tax to Own Source Revenue were made part of the analysis to present an all-inclusive picture of the Municipal finance.

In the Section B of the report, there is an analysis of the city-wise budget documents for all the 31 cities studied in the Phase II of the research. The format of their budget document and budget categorisation is studied so as to understand if the city governments follow a uniform pattern of presenting their budget documents. The report goes on to study if the budget books are available in public domain as transparency and accountability are key to the financial health of the city governments.

This document will enable subject-matter experts to get hold on uniform and standardised budget data for the cities studied. Thus, a deliberation on the fiscal reform requisite for the efficient service delivery by the city governments can be initiated. As the cities are divided according to their population proportions a comparative study of city budgets, their best practices and budgeting formats can be easily made. This report is an effort towards creating one single dashboard for Municipal financial data for all the cities across India.

## **Chapter 6. Detailed Analysis and Observations for each city**

In this section, the study team articulated budget document observations for all the 31 cities individually. The Municipal Corporations across India have their individual formats and accounting structure to present the budget books. Since the nomenclature by the city governments lack uniformity, the research team collaborated with domain-experts to study the budget as per the standard accounting principles. Further, the team sorted Tax and Non-Tax account heads to avoid any anomaly in arriving at total figures. The report is called a provisional work because the research team is in the process of categorising account heads, analysing the financial ratios and filling in data gaps for the cities under research.

In this chapter, the team studies the budget format, highlights the difficulties in assessing and sorting the data, discrepancies in account heads and calculation of financial ratios, while also highlights the process to obtain the missing data from various Municipal Corporations.

## 6.1 Mumbai

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	BE	BE															
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
Total Revenue Receipts (a)	26,77,563	23,28,107	22,99,158	27,76,447	23,98,549	22,94,502	27,79,084	24,98,382	23,84,645	22,57,213	28,44,830	27,81,157	31,01,153	27,81,157	37,53,841	31,01,153	27,81,157	37,53,841	30,74,361	30,74,361
Total Capital Receipts (b)	4,10,729	1,86,044	48,923	50,859	3,27,258	57,400	23,593	50,887	14,720	8,61,047	4,99,272	66,296	32,378	66,296	44,338	32,378	66,296	44,338	10,20,760	10,20,760
Total Municipal Receipts (a+b)	30,88,292	25,14,151	23,48,081	28,27,306	27,25,807	23,51,902	28,02,677	25,49,269	23,99,365	31,18,260	33,44,102	28,47,453	31,33,531	28,47,453	37,98,179	31,33,531	28,47,453	37,98,179	40,95,121	40,95,121
Total Revenue Expenditure (c)	21,23,564	17,01,183	15,86,607	22,48,773	17,72,325	15,71,783	22,82,946	19,20,557	19,24,031	20,26,458	18,79,674	20,27,633	27,60,992	20,27,633	22,74,487	27,60,992	20,27,633	22,74,487	23,29,405	23,29,405
Total Capital Expenditure (d)	3,85,046	8,12,158	6,11,107	4,97,848	9,54,730	7,79,756	5,43,224	11,48,042	10,78,508	10,90,358	14,63,776	18,00,099	8,23,713	18,00,099	16,05,492	10,90,358	18,00,099	16,05,492	22,64,673	22,64,673
Total Municipal Expenditure (c+d)	25,08,610	25,13,341	21,97,714	27,46,621	27,27,055	23,51,539	28,26,170	30,68,599	30,02,539	34,48,045	33,43,450	38,27,732	35,84,705	38,27,732	38,79,979	35,84,705	38,27,732	38,79,979	45,94,078	45,94,078
Municipal Own Tax Income (e)	12,05,530	6,56,459	6,75,289	7,22,175	5,20,944	4,96,359	5,51,905	5,31,246	5,13,647	4,51,746	6,77,187	7,37,006	13,98,519	4,51,746	8,36,016	13,98,519	7,12,932	8,36,016	20,84,064	20,84,064
Municipal Own Non-tax Income (f)	14,34,427	10,59,224	9,83,722	14,30,888	9,88,234	9,12,478	13,49,617	10,13,845	9,18,322	14,86,912	10,59,896	10,59,896	10,59,896	10,59,896	20,84,064	10,59,896	10,59,896	20,84,064	20,84,064	20,84,064
Municipal Own Total Income (e+f)	26,39,957	17,15,683	16,59,011	21,53,063	15,09,178	14,08,837	19,01,523	15,45,091	14,31,969	20,42,279	17,37,083	17,37,083	19,71,293	15,45,091	26,34,134	19,71,293	15,45,091	26,34,134	18,18,250	18,18,250
Property Tax Receipts	1,29,193	1,33,905	1,27,528	1,39,774	1,33,905	1,24,727	1,40,476	1,30,964	1,30,964	1,46,445	1,76,922	1,17,869	1,51,110	1,17,869	1,25,398	1,51,110	1,17,869	1,25,398	1,82,949	1,82,949
Salary Establishment Expenditure	7,95,100	9,42,412	8,36,607	8,38,891	10,12,426	8,92,888	9,03,616	11,94,610	11,94,050	11,42,938	12,60,677	11,91,184	11,54,911	11,91,184	13,18,226	11,54,911	14,02,174	13,18,226	15,49,236	15,49,236
Administrative Expenditure	79,110	1,02,977	78,762	74,667	99,128	79,920	67,670	1,01,687	82,599	72,440	99,926	68,171	78,545	68,171	72,198	78,545	98,528	72,198	1,23,062	1,23,062
Operation and Maintenance Expenditure	2,56,259	3,96,935	3,35,084	2,87,720	4,12,861	3,52,504	3,17,201	4,43,849	3,93,781	2,91,983	3,87,551	4,74,269	4,12,537	3,87,551	6,07,813	4,12,537	3,66,032	6,07,813	4,17,868	4,17,868
Interest and Finance Expenditure	5,360	5,154	5,171	4,683	4,519	4,504	4,146	3,878	3,888	3,709	3,704	3,411	3,188	3,411	2,714	3,188	2,714	2,714	2,311	2,311
Programme Expenditure	17,655	19,898	18,318	15,402	19,679	17,846	18,443	23,107	21,439	13,868	22,030	17,284	13,768	22,030	26,782	13,768	26,782	20,011	28,209	28,209
Total State Transfers	1,31,063	6,11,225	6,38,838	7,17,194	8,77,062	8,84,157	9,71,071	9,51,777	9,51,407	10,38,864	11,06,183	10,67,836	12,13,213	10,67,836	12,31,054	12,13,213	12,31,054	11,19,310	12,54,954	12,54,954
Central Finance Commission Grant	1,350	0	0	1,350	0	0	1,350	0	0	1,350	0	0	1,350	0	0	1,350	0	0	0	0
Any other revenue grant from Central Government (Centrally Sponsored Schemes etc.)	2,16,315	23,480	1,309	2,16,333	23,747	1,264	1,16,069	23,745	1,510	1,16,069	23,799	626	1,16,069	23,799	397	1,16,069	23,390	397	23,393	23,393
Total Grants	3,48,728	6,12,424	6,40,147	9,34,877	8,89,371	8,85,665	10,86,233	9,53,291	9,52,676	11,56,283	11,07,747	10,68,461	13,30,633	11,07,747	11,19,707	13,30,633	12,32,209	11,19,707	12,56,111	12,56,111
Borrowings + Loans	45,264	0	0	38,394	0	0	31,754	0	0	26,406	0	0	21,957	0	0	21,957	5,87,600	0	4,99,800	4,99,800

### Key Observations:

- The budget document of Brihanmumbai Municipal Corporation (BMC) is a robust and comprehensive one. Due to the size of the corporation and the number of services provided, the financial accounting style makes the Mumbai budget a wide-ranging document with many volumes and sections (fund codes).
- Mumbai uses the department-wise format for each Fund Code to publish its budget document. Even though Mumbai includes 'Budget at a Glance' in its budget, it prepares budget summary for all fund codes rather than summary for all the account heads.
- Moreover, Mumbai Budget shows the summary for its account heads in the budget speech, but that is only the case for Budget Estimates (BE), while Revised Estimates (RE) and Actuals are not shown. Mumbai does not include Revised Estimates (RE) in its budget for either major/minor account heads or for detailed account heads.

- If all the minor account heads for each department were to be manually entered to obtain the value for the account heads, it would have been a time-consuming activity with a high scope of inaccuracy and error caused during the process.
- On discussing these data gaps with the officials at BMC, it was communicated that Actuals values can be obtained from Audit department by referring to the Audit reports.
- Although, to get access to the Budget Estimates and Revised Estimates data for all the account heads and minor account heads from 2017-18 to 2022-23, a RTI was filed with the Budget Department of the Municipal Corporation.
- In the above table, data for Actuals has been referred from the Audit report, while data for BE and RE has been taken from the data obtained in response to the RTI filled.
- It is important to note that as Mumbai has various components like water tax, sewerage tax, education cess, etc. in its Property Tax collection. Therefore, the value for general tax under these components has been considered as Property Tax value.
- Mumbai being the richest city government in India, having a budget larger than few states of India, spends beyond its total budget. On an average Mumbai estimates a total budget of Rs 29,13,111.25 lakhs while its actual expenditures lie at Rs 31,51,384.95 lakhs. This is the result of various capital projects undertaken in the city.

## 6.2 Cities Above 30 Lakh Population

### Delhi

Data Points	2016-17		2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE		
	(Rs in Lakhs)																		
Total Revenue Receipts (a)	27,66,399	16,01,449	15,72,491	7,53,881	16,68,348	11,60,606	10,52,113	18,52,825	15,03,094	9,58,894	13,84,897	8,12,435	16,11,814	15,70,753	15,70,753	16,11,814	15,70,753	15,70,753	
Total Capital Receipts (b)	1,19,816	76,480	0	1,91,284	31,060	0	85,667	1,06,615	0	3,16,660	0	2,38,473	1,04,480	0	1,04,480	0	0	0	
<b>Total Municipal Receipts (a+b)</b>	<b>28,86,216</b>	<b>16,77,929</b>	<b>15,72,491</b>	<b>9,45,164</b>	<b>16,99,408</b>	<b>11,60,606</b>	<b>11,37,780</b>	<b>19,59,440</b>	<b>15,03,094</b>	<b>12,75,553</b>	<b>13,84,897</b>	<b>10,50,908</b>	<b>17,16,294</b>	<b>15,70,753</b>	<b>15,70,753</b>	<b>17,16,294</b>	<b>15,70,753</b>	<b>15,70,753</b>	
Total Revenue Expenditure (c)	8,12,845	16,04,703	15,46,131	7,56,596	18,85,240	12,59,563	10,52,933	19,19,228	15,92,194	10,16,395	13,94,428	9,12,911	17,42,247	16,40,069	16,40,069	17,42,247	16,40,069	16,40,069	
Total Capital Expenditure (d)	1,11,851	14,465	0	1,51,301	83,561	0	1,09,024	83,023	0	1,68,104	0	1,79,936	5,023	0	5,023	0	0	0	
<b>Total Municipal Expenditure (c+d)</b>	<b>9,24,696</b>	<b>16,19,168</b>	<b>15,46,131</b>	<b>9,07,897</b>	<b>19,68,801</b>	<b>12,59,563</b>	<b>11,61,957</b>	<b>20,02,251</b>	<b>15,92,194</b>	<b>11,84,499</b>	<b>13,94,428</b>	<b>10,92,847</b>	<b>17,47,270</b>	<b>16,40,069</b>	<b>16,40,069</b>	<b>17,47,270</b>	<b>16,40,069</b>	<b>16,40,069</b>	
Municipal Own Tax Income (e)	3,38,832	3,66,433	4,04,767	3,82,454	5,65,727	4,80,222	3,57,144	5,06,589	4,49,533	3,26,684	3,92,046	2,73,620	4,76,984	4,22,706	4,22,706	4,76,984	4,22,706	4,22,706	
Municipal Own Non-Tax Income (f)	2,42,557	3,89,076	4,17,034	3,11,470	3,70,259	4,41,841	3,10,091	6,01,936	5,36,265	3,83,975	4,49,856	3,77,912	6,34,958	4,31,031	4,31,031	6,34,958	4,31,031	4,31,031	
<b>Municipal Own Total Income (e+f)</b>	<b>5,81,388</b>	<b>7,55,509</b>	<b>8,21,801</b>	<b>6,93,924</b>	<b>9,35,986</b>	<b>9,22,064</b>	<b>6,67,235</b>	<b>11,08,525</b>	<b>9,85,798</b>	<b>7,10,659</b>	<b>8,41,902</b>	<b>6,51,532</b>	<b>11,11,942</b>	<b>8,53,737</b>	<b>8,53,737</b>	<b>11,11,942</b>	<b>8,53,737</b>	<b>8,53,737</b>	
Property Tax Receipts	1,67,148	1,97,828	2,28,107	1,91,538	3,72,500	2,70,700	1,86,118	2,89,000	2,47,500	1,64,050	2,60,070	1,75,424	3,02,070	2,47,500	2,47,500	3,02,070	2,47,500	2,47,500	
Salary Establishment Expenditure	6,02,769	10,02,572	11,13,054	7,18,924	11,96,609	12,30,365	7,89,283	10,58,681	10,79,241	8,16,553	9,61,574	8,97,517	10,64,022	10,73,131	10,73,131	10,64,022	10,73,131	10,73,131	
Administrative Expenditure	74,075	1,24,936	1,37,426	76,608	1,45,114	1,40,761	1,05,849	1,58,825	1,85,708	81,972	1,24,642	71,312	1,60,566	1,79,902	1,79,902	1,60,566	1,79,902	1,79,902	
Operation and Maintenance Expenditure	46,535	1,61,498	1,29,045	72,742	1,55,494	2,14,315	98,432	2,10,915	2,10,775	1,14,799	1,69,554	1,12,251	1,90,625	3,50,329	3,50,329	1,90,625	3,50,329	3,50,329	
Interest and Finance Expenditure	517	1,74,926	30,854	110	2,35,691	21,859	562	2,86,318	30,973	10,425	88,813	0	2,85,916	3,99,260	3,99,260	2,85,916	3,99,260	3,99,260	
Programme Expenditure	8,091	16,876	10,598	9,532	9,732	11,106	4,596	11,233	9,765	6,148	10,636	8,045	14,028	4,87,014	4,87,014	14,028	4,87,014	4,87,014	
Total State Transfers	3,77,106	6,17,555	5,04,290	3,75,953	7,09,607	4,49,859	3,82,598	6,60,997	2,71,568	4,21,296	3,14,799	3,12,278	4,71,039	3,03,028	3,03,028	4,71,039	3,03,028	3,03,028	
Central finance Commission Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	3,713	0	1,402	10,786	0	2,104	17,293	0	2,649	7,333	0	2,990	0	0	0	7,971	0	0	
Total Grants	2,65,674	4,76,580	3,73,815	2,67,428	5,68,520	3,12,901	3,15,123	5,08,385	2,14,246	4,05,504	2,95,260	2,73,726	4,25,980	2,53,500	2,53,500	4,25,980	2,53,500	2,53,500	
Borrowings + Loans	0	0	0	0	0	0	0	0	0	17,841	0	0	0	0	0	0	0	0	

### Key Observations:

- During the study, it was challenging to study South Delhi, North Delhi and East Delhi separately and merge all the budget data together for Delhi as a whole. As of 2022-23 Delhi has been merged as a single governance unit Municipal Corporation of Delhi.
- Delhi provides a complete department wise budget data with extensive detailed account heads under each department.
- Delhi segregates its own tax income into obligatory taxes and discretionary taxes.
- It was complicated and time consuming to segregate all the detailed budget heads for Revenue Expenditure in their respective accounts.
- Delhi Municipal Corporation publishes non-plan budget for Revenue Account and Plan budget for Capital Account. Very limited data has been provided in Plan budget with complex structure to comprehend.

## Ahmedabad

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	BE	
	(Rs in Lakhs)																				
Total Revenue Receipts (a)	3,40,603	4,93,400	3,95,100	3,56,741	5,24,000	4,30,000	3,91,045	5,73,893	4,77,054	3,90,922	6,41,212	4,90,000	4,49,762	5,91,350	5,11,194	4,90,000	4,49,762	5,91,350	5,11,194	6,35,205	6,35,205
Total Capital Receipts (b)	1,71,245	3,31,000	2,45,000	1,87,603	3,49,000	2,52,500	2,23,599	4,12,358	2,97,725	1,97,366	5,45,791	2,67,500	1,59,886	3,82,050	2,71,450	2,67,500	1,59,886	3,82,050	2,71,450	4,10,254	4,10,254
<b>Total Municipal Receipts (a+b)</b>	<b>5,11,848</b>	<b>8,24,400</b>	<b>6,40,100</b>	<b>5,44,344</b>	<b>8,73,000</b>	<b>6,82,500</b>	<b>6,14,644</b>	<b>9,86,251</b>	<b>7,74,779</b>	<b>5,88,288</b>	<b>11,87,003</b>	<b>7,57,500</b>	<b>6,09,648</b>	<b>9,73,400</b>	<b>7,82,644</b>	<b>6,09,648</b>	<b>6,09,648</b>	<b>9,73,400</b>	<b>7,82,644</b>	<b>10,45,459</b>	<b>10,45,459</b>
Total Revenue Expenditure (c)	2,49,913	3,24,100	2,90,000	2,84,603	3,50,000	3,23,000	3,16,396	3,92,742	3,70,054	3,31,680	4,22,709	4,14,600	3,99,457	4,23,050	3,95,250	3,99,457	3,99,457	4,23,050	3,95,250	4,70,451	4,70,451
Total Capital Expenditure (d)	2,07,316	3,31,000	2,45,000	1,96,412	3,49,000	2,52,500	2,18,318	4,12,358	2,97,725	2,46,895	5,45,791	2,67,500	2,26,623	3,82,050	2,71,450	2,67,500	2,26,623	3,82,050	2,71,450	4,10,254	4,10,254
<b>Total Municipal Expenditure (c+d)</b>	<b>4,57,229</b>	<b>6,55,100</b>	<b>5,35,000</b>	<b>4,81,015</b>	<b>6,99,000</b>	<b>5,75,500</b>	<b>5,34,714</b>	<b>8,05,100</b>	<b>6,67,779</b>	<b>5,78,575</b>	<b>9,68,500</b>	<b>6,82,100</b>	<b>6,26,080</b>	<b>8,05,100</b>	<b>6,66,700</b>	<b>6,26,080</b>	<b>6,26,080</b>	<b>8,05,100</b>	<b>6,66,700</b>	<b>8,80,705</b>	<b>8,80,705</b>
Municipal Own Tax Income (e)	64,941	84,021	76,200	68,886	93,663	77,500	73,496	91,518	84,100	74,481	96,860	76,808	76,054	98,807	94,907	76,808	76,054	98,807	94,907	1,16,213	1,16,213
Municipal Own Non-Tax Income (f)	1,42,778	2,14,400	1,51,900	1,47,467	2,23,940	1,58,000	1,52,845	2,52,448	1,77,000	1,57,776	3,16,470	1,90,539	1,59,262	2,72,912	2,19,712	1,90,539	1,59,262	2,72,912	2,19,712	2,64,917	2,64,917
<b>Municipal Own Total Income (e+f)</b>	<b>2,07,719</b>	<b>2,98,421</b>	<b>2,28,100</b>	<b>2,16,353</b>	<b>3,17,603</b>	<b>2,35,500</b>	<b>2,26,341</b>	<b>3,43,966</b>	<b>2,61,100</b>	<b>2,32,257</b>	<b>4,13,330</b>	<b>2,67,347</b>	<b>2,35,316</b>	<b>3,71,719</b>	<b>3,14,619</b>	<b>2,67,347</b>	<b>2,35,316</b>	<b>3,71,719</b>	<b>3,14,619</b>	<b>3,81,130</b>	<b>3,81,130</b>
Property Tax Receipts	42,384	57,500	49,500	42,816	63,560	49,000	46,884	58,061	55,100	48,034	59,735	52,001	50,502	68,682	64,707	50,502	48,034	68,682	64,707	83,794	83,794
Salary Establishment Expenditure	1,09,877	1,22,150	1,34,000	1,32,939	1,42,500	1,46,200	1,42,105	1,58,200	1,56,112	1,43,936	1,64,919	1,53,645	1,55,337	1,67,848	1,62,525	1,53,645	1,55,337	1,67,848	1,62,525	1,75,150	1,75,150
Administrative Expenditure	5,689	8,811	7,500	7,447	8,925	8,600	7,515	11,277	9,171	8,031	11,550	9,890	8,674	10,328	8,484	9,890	8,674	10,328	8,484	10,462	10,462
Operation and Maintenance Expenditure	50,344	60,080	55,800	54,074	61,410	59,300	57,730	66,329	71,310	67,532	73,356	65,553	62,563	76,846	72,628	65,553	62,563	76,846	72,628	77,424	77,424
Interest and Finance Expenditure	7,638	8,620	7,810	7,490	7,500	8,200	7,971	9,290	14,281	12,102	7,817	13,448	7,132	5,320	15,056	13,448	7,132	5,320	15,056	5,835	5,835
Programme Expenditure	23,581	34,835	29,000	28,273	38,092	37,100	37,046	45,452	46,419	40,969	54,689	89,043	83,675	57,612	54,356	89,043	83,675	57,612	54,356	68,946	68,946
Total State Transfers	1,90,226	2,70,852	2,50,418	2,14,063	2,98,150	2,66,215	2,37,683	3,05,166	2,85,805	2,30,552	3,86,298	2,74,670	2,28,365	2,84,430	2,40,846	2,74,670	2,28,365	2,84,430	2,40,846	3,41,873	3,41,873
Central finance Commission Grant	9,966	8,000	8,000	11,541	7,000	6,770	13,158	10,000	21,300	21,113	20,000	6,474	18,200	20,000	19,000	6,474	18,200	20,000	19,000	9,200	9,200
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	11,166	46,125	32,525	18,060	38,580	43,978	39,935	76,943	37,225	42,797	1,24,620	55,370	21,271	40,527	25,861	55,370	21,271	40,527	25,861	35,440	35,440
Total Grants	2,01,381	3,16,794	2,82,690	2,31,465	3,36,997	3,09,830	2,77,296	3,81,827	3,25,418	2,75,562	5,12,882	3,78,667	3,01,580	3,35,156	3,01,358	3,78,667	3,01,580	3,35,156	3,01,358	3,86,515	3,86,515
Borrowings + Loans	0	15,000	1,750	2,805	20,000	2,000	2,000	50,000	50,000	0	0	0	0	0	15,000	0	0	0	15,000	40,000	40,000

### Key Observations:

- Similar to Mumbai and Delhi, Ahmedabad Municipal Corporation (AMC) also publishes their budget document in the department-wise format. Instead of following the accounting principle suggested by the National Municipal Accounting Manual (NMMAM), in AMC budget document the account heads are mentioned under each department and not separately sorted.
- Even though AMC breaks down its budget elements under each department, it publishes a summary of all the accounting heads making study of the budget convenient.
- Out of six budget documents (2017-18 to 2022-23), Ahmedabad has three years published in English, whereas remaining three have been published in their regional language, Gujarati. Due to language barrier, the team had to extract the budget data from the Gujarati file

referring to their budget codes, without clarity to what the account heads actually translated to. Additionally, the numbers were written in Gujarati, making the budget study process complicated.

- AMC is one of the cities where the nomenclatures mentioned as a major account head is 'Non-Tax Revenue Income' rather than following the nomenclatures stated in the NMAM (i.e., Rental Income from Municipal Properties, Fees and User Charges etc.). Due to this variation in the accounting style and having a department-wise budgeting format, it was complex to distinguish which elements have to be included in Non-Tax Revenue.
- Even though the total value for grants received was derived from the budget summary, it was extremely difficult which detailed account heads were part of revenue and capital grants account. Not all cities mention the word 'Grant' for each fund/grant received from State government and Central Government. This made it difficult to map which detailed account heads are considered as grants.

## Surat

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23				
	Actual	BE	RE																				
	(Rs. in Lakhs)																						
Total Revenue Receipts (a)	2,13,847	2,46,771	2,43,587	2,67,363	2,67,824	2,88,225	2,95,683	2,95,609	2,96,252	2,88,983	3,23,096	3,01,586	2,92,906	3,38,997	3,59,989	2,92,906	3,38,997	3,59,989	2,92,906	3,38,997	3,59,989	2,92,906	
Total Capital Receipts (b)	1,09,990	1,86,717	1,49,507	1,30,321	1,62,984	1,92,682	1,42,400	2,24,152	2,07,283	1,40,657	2,20,816	1,60,169	1,10,912	2,35,454	1,97,245	1,10,912	2,35,454	1,97,245	1,10,912	2,35,454	1,97,245	1,10,912	
<b>Total Municipal Receipts (a+b)</b>	<b>3,23,838</b>	<b>4,33,488</b>	<b>3,93,094</b>	<b>3,97,684</b>	<b>4,30,808</b>	<b>4,80,907</b>	<b>4,38,083</b>	<b>5,19,761</b>	<b>5,03,536</b>	<b>4,29,640</b>	<b>5,43,912</b>	<b>4,61,755</b>	<b>4,03,819</b>	<b>5,74,451</b>	<b>5,57,234</b>	<b>4,03,819</b>	<b>5,74,451</b>	<b>5,57,234</b>	<b>4,03,819</b>	<b>5,74,451</b>	<b>5,57,234</b>	<b>4,03,819</b>	
Total Revenue Expenditure (c)	2,03,953	2,27,248	2,63,701	2,50,289	2,97,112	2,98,435	2,62,788	3,08,133	3,11,844	2,83,945	3,22,664	3,36,947	3,03,423	3,53,178	3,72,724	3,03,423	3,53,178	3,72,724	3,03,423	3,53,178	3,72,724	3,03,423	
Total Capital Expenditure (d)	1,58,954	2,82,195	1,78,117	1,63,580	2,13,836	2,03,055	1,98,619	2,66,830	2,18,313	1,87,472	2,90,412	1,65,340	1,27,928	3,07,391	2,01,962	1,27,928	3,07,391	2,01,962	1,27,928	3,07,391	2,01,962	1,27,928	
<b>Total Municipal Expenditure (c+d)</b>	<b>3,62,907</b>	<b>5,09,443</b>	<b>4,41,818</b>	<b>4,13,869</b>	<b>5,10,948</b>	<b>5,01,490</b>	<b>4,61,407</b>	<b>5,74,963</b>	<b>5,30,157</b>	<b>4,71,417</b>	<b>6,13,076</b>	<b>5,02,287</b>	<b>4,31,351</b>	<b>6,60,569</b>	<b>5,74,685</b>	<b>4,31,351</b>	<b>6,60,569</b>	<b>5,74,685</b>	<b>4,31,351</b>	<b>6,60,569</b>	<b>5,74,685</b>	<b>4,31,351</b>	
Municipal Own Tax Income (e)	92,187	1,25,553	1,06,775	1,12,396	1,20,153	1,21,766	1,29,725	1,27,773	1,31,393	1,34,481	1,44,328	1,38,716	1,41,847	1,54,510	1,48,936	1,41,847	1,54,510	1,48,936	1,41,847	1,54,510	1,48,936	1,41,847	
Municipal Own Non-Tax Income (f)	45,744	27,283	50,147	68,881	56,233	76,128	82,313	75,692	79,284	70,332	86,071	53,213	45,397	82,899	84,224	45,397	82,899	84,224	45,397	82,899	84,224	45,397	
<b>Municipal Own Total Income (e+f)</b>	<b>1,37,931</b>	<b>1,52,836</b>	<b>1,56,922</b>	<b>1,81,276</b>	<b>1,76,385</b>	<b>1,97,894</b>	<b>2,12,038</b>	<b>2,03,466</b>	<b>2,10,677</b>	<b>2,04,813</b>	<b>2,30,399</b>	<b>1,91,929</b>	<b>1,87,245</b>	<b>2,37,409</b>	<b>2,33,160</b>	<b>1,87,245</b>	<b>2,37,409</b>	<b>2,33,160</b>	<b>1,87,245</b>	<b>2,37,409</b>	<b>2,33,160</b>	<b>1,87,245</b>	
Property Tax Receipts	31,841	50,352	39,559	42,408	43,877	38,346	39,841	38,929	41,505	41,411	44,808	47,126	47,190	51,230	48,272	47,190	51,230	48,272	47,190	51,230	48,272	47,190	
Salary Establishment Expenditure	1,01,509	1,18,934	1,38,904	1,32,305	1,65,070	1,58,156	1,36,667	1,60,929	1,59,962	1,46,456	1,65,596	1,75,400	1,55,233	1,82,432	1,83,747	1,55,233	1,82,432	1,83,747	1,55,233	1,82,432	1,83,747	1,55,233	
Administrative Expenditure	10,981	13,489	13,694	11,125	14,747	14,193	9,911	15,523	14,979	10,131	14,859	32,395	23,090	22,543	32,213	23,090	22,543	32,213	23,090	22,543	32,213	23,090	
Operation and Maintenance Expenditure	38,938	41,803	38,607	42,871	45,328	40,317	44,074	47,008	42,497	49,760	43,793	39,027	48,723	55,448	53,475	48,723	55,448	53,475	48,723	55,448	53,475	48,723	
Interest and Finance Expenditure	484	597	626	675	651	1,408	1,377	3,362	2,929	2,776	3,243	4,475	4,327	3,290	5,927	4,327	3,290	5,927	4,327	3,290	5,927	4,327	
Programme Expenditure	12,525	16,594	16,160	14,608	19,803	23,288	18,754	29,017	28,073	23,258	28,539	25,470	20,879	27,201	30,970	20,879	27,201	30,970	20,879	27,201	30,970	20,879	
Total State Transfers	1,24,885	1,36,698	1,42,226	1,44,344	1,59,531	1,56,401	1,50,928	1,65,361	1,72,988	1,49,408	1,79,064	1,84,116	1,73,411	2,12,722	2,09,107	1,73,411	2,12,722	2,09,107	1,73,411	2,12,722	2,09,107	1,73,411	
Central finance Commission Grant	7,910	4,500	8,000	9,183	4,500	5,500	10,449	4,000	18,000	16,772	19,000	26,200	19,650	26,200	28,700	19,650	26,200	28,700	19,650	26,200	28,700	19,650	
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	14,180	30,962	40,377	29,341	46,920	60,835	25,123	58,334	68,167	45,766	46,662	36,554	13,319	38,553	40,628	13,319	38,553	40,628	13,319	38,553	40,628	13,319	
Total Grants	1,46,974	1,72,160	1,90,603	1,82,868	2,10,951	2,22,735	1,86,500	2,27,696	2,59,155	2,11,947	2,44,727	2,46,870	2,06,379	2,77,475	2,78,435	2,06,379	2,77,475	2,78,435	2,06,379	2,77,475	2,78,435	2,06,379	
Borrowings + Loans	0	41,000	0	0	15,000	20,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

### Key Observations:

- Surat Municipal Corporation (SMC) do not have budget documents available on their website, instead they have published budget data for only one financial year (2022-2023) on their website.
- During our visit to Surat, it was learnt that, SMC do not retain budget data/document for previous year on the website portal. Moreover, they destroy the hard copies of the budget within a span of two to three years. Even after repeated request, the budget copies were not shared for the study. Rather, the officials themselves provided the data for the data points filled from their end.
- Due to non-availability of budget documents even after repeated follow-up, a detailed budget study has not been conducted.

## Bengaluru

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23				
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE		
	(Rs in Lakhs)																						
Total Revenue Receipts (a)	3,59,084	6,62,949	0	3,81,684	7,05,914	0	4,11,874	8,94,314	0	4,18,994	7,22,439	0	4,43,353	5,44,954	0	4,43,353	7,22,439	0	4,18,994	5,44,954	0	4,43,353	
Total Capital Receipts (b)	2,69,682	3,36,632	0	3,27,130	3,07,034	0	2,92,269	2,70,576	0	1,93,492	3,67,319	0	2,27,902	3,42,102	0	2,27,902	3,67,319	0	1,93,492	3,42,102	0	2,27,902	
<b>Total Municipal Receipts (a+b)</b>	<b>6,57,238</b>	<b>9,99,581</b>	<b>0</b>	<b>7,32,132</b>	<b>10,12,948</b>	<b>0</b>	<b>7,29,640</b>	<b>11,64,890</b>	<b>0</b>	<b>6,34,532</b>	<b>10,89,758</b>	<b>0</b>	<b>6,51,531</b>	<b>8,87,056</b>	<b>0</b>	<b>6,51,531</b>	<b>10,89,758</b>	<b>0</b>	<b>6,34,532</b>	<b>8,87,056</b>	<b>0</b>	<b>6,51,531</b>	
Total Revenue Expenditure (c)	2,01,049	3,28,851	0	2,87,203	3,62,173	0	3,02,318	4,73,387	0	2,89,696	4,75,182	0	2,98,632	4,06,800	0	2,98,632	4,75,182	0	2,89,696	4,06,800	0	2,98,632	
Total Capital Expenditure (d)	3,29,912	6,70,603	0	4,52,407	6,51,112	0	4,68,625	6,91,550	0	3,72,694	6,14,402	0	3,55,770	4,87,455	0	3,55,770	6,14,402	0	3,72,694	4,87,455	0	3,55,770	
<b>Total Municipal Expenditure (c+d)</b>	<b>5,30,961</b>	<b>9,99,455</b>	<b>0</b>	<b>7,39,610</b>	<b>10,13,285</b>	<b>0</b>	<b>7,70,943</b>	<b>11,64,937</b>	<b>0</b>	<b>6,62,390</b>	<b>10,89,584</b>	<b>0</b>	<b>6,52,402</b>	<b>8,94,255</b>	<b>0</b>	<b>6,52,402</b>	<b>10,89,584</b>	<b>0</b>	<b>6,62,390</b>	<b>8,94,255</b>	<b>0</b>	<b>6,52,402</b>	
Municipal Own Tax Income (e)	1,75,301	2,72,555	1,80,427	1,60,754	3,19,025	1,81,004	1,82,084	3,54,195	2,10,060	2,05,784	3,53,821	2,00,031	2,10,454	2,85,285	2,35,110	2,10,454	3,53,821	2,00,031	2,05,784	3,53,821	2,85,285	2,35,110	
Municipal Own Non-Tax Income (f)	1,45,489	2,84,541	1,67,048	1,56,781	3,15,742	1,78,010	1,78,167	3,69,473	1,73,198	1,36,032	2,63,036	1,25,053	1,31,629	1,75,113	1,31,738	1,31,629	2,63,036	1,25,053	1,36,032	2,63,036	1,75,113	1,31,738	
<b>Municipal Own Total Income (e+f)</b>	<b>3,20,790</b>	<b>5,57,096</b>	<b>3,47,475</b>	<b>3,17,536</b>	<b>6,34,767</b>	<b>3,59,014</b>	<b>3,60,252</b>	<b>7,23,668</b>	<b>3,83,258</b>	<b>3,41,817</b>	<b>6,16,857</b>	<b>3,25,084</b>	<b>3,42,083</b>	<b>4,60,398</b>	<b>3,66,848</b>	<b>3,42,083</b>	<b>6,16,857</b>	<b>3,25,084</b>	<b>3,41,817</b>	<b>4,60,398</b>	<b>3,66,848</b>	<b>4,97,680</b>	
Property Tax Receipts	1,72,454	2,60,000	1,77,740	1,58,900	3,10,000	1,80,000	1,81,949	3,50,000	2,10,000	2,05,750	3,50,000	2,10,141	2,10,141	2,80,000	2,35,000	2,10,141	3,50,000	2,10,000	2,05,750	3,50,000	2,10,141	2,80,000	
Salary Establishment Expenditure	56,221	63,975	64,153	17,169	71,285	25,415	76,721	28,610	80,524	1,05,339	92,468	1,12,280	2,42,889	1,26,775	2,49,018	2,42,889	92,468	1,12,280	1,05,339	92,468	1,26,775	2,49,018	
Administrative Expenditure	10,869	21,831	16,308	8,650	20,007	13,535	10,921	18,418	14,238	10,023	19,612	16,348	19,328	14,982	14,961	16,348	19,612	10,023	10,023	19,612	14,982	14,961	
Operation and Maintenance Expenditure	1,74,648	3,51,204	2,14,888	1,68,955	3,29,992	1,48,780	1,73,954	4,52,451	1,93,734	1,37,974	3,78,786	1,47,231	1,87,427	2,20,478	2,08,307	1,87,427	3,78,786	1,47,231	1,37,974	2,20,478	2,08,307	2,08,307	
Interest and Finance Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Programme Expenditure	14,329	71,175	56,761	29,858	99,243	46,984	33,283	1,24,868	49,118	31,642	59,686	24,724	29,962	41,513	30,670	29,962	59,686	49,118	31,642	59,686	41,513	30,670	
Total State Transfers	2,82,657	3,89,138	3,56,978	3,75,468	3,28,343	3,31,139	3,28,405	3,49,035	2,62,535	2,20,677	3,78,100	3,03,546	3,52,249	3,84,557	4,47,057	3,52,249	3,78,100	2,20,677	2,20,677	3,84,557	4,47,057	4,47,057	
Central finance Commission Grant	31,048	26,530	26,530	26,530	30,172	30,173	30,172	40,576	48,785	48,785	55,800	27,900	27,900	42,100	27,900	27,900	55,800	48,785	48,785	55,800	42,100	27,900	
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	6,255	9,317	3,015	1,000	516	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Grants	3,19,960	4,24,985	3,86,523	65,076	3,59,031	3,61,312	3,58,577	3,89,611	3,11,320	2,69,462	4,33,901	3,31,447	3,82,498	4,26,658	4,74,958	3,82,498	4,33,901	2,69,462	2,69,462	4,33,901	4,74,958	4,74,958	
Borrowings + Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

### Key Observations:

- Bruhat Bengaluru Mahanagar Palike (BBMP), recently has created a new website for the city corporation and is transitioning from the old portal to the new website. Thus, as of October 2022 none of the budget and account files where available on either of the website. Therefore, the soft copies for budget documents were collected during our visit to the city.
- Following a department-wise format, BBMP does not provide summary for the account heads but has account head wise budget provided under each department. Thus, the total account (e.g. - Fees and User charges) was calculated by adding the value for that head mentioned under each department.

- Instead of giving the account head summary, BBMP shows department summary for its income and expenditure, owing to its department-wise format.
- Bengaluru has 3 accounts in its budget: Revenue Account, Capital Account and Extra-Ordinary Account.
- It was also seen that the overall structure and format of changes had slightly changed over years thus, data for Actuals and Revised Estimates for few years not available. Although after discussions with officials, data for actuals for those years was obtained. Likewise, BBMP budget document also averts to show the revenue and capital values for Actuals and Revised Estimates in their existing format.
- BBMP also uses different nomenclature for accounts heads of Non-Tax Revenue category rather than the format suggested by NMAM.

## Pune

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	BE																
Total Revenue Receipts (a)	4,22,919			4,78,312			5,18,161			5,93,937			6,73,302			6,73,302				
Total Capital Receipts (b)	1,24,407			98,423			1,53,071			1,28,315			1,28,153			1,28,153				
<b>Total Municipal Receipts (a+b)</b>	<b>5,47,326</b>			<b>5,76,735</b>			<b>6,71,232</b>			<b>7,22,252</b>			<b>8,01,455</b>			<b>8,01,455</b>				
Total Revenue Expenditure (c)	3,36,259			3,45,117			3,61,305			5,09,755			5,44,303			5,44,303				
Total Capital Expenditure (d)	1,24,407			98,423			1,53,071			1,28,315			1,28,153			1,28,153				
<b>Total Municipal Expenditure (c+d)</b>	<b>4,60,666</b>			<b>4,43,539</b>			<b>5,14,376</b>			<b>6,38,070</b>			<b>6,72,456</b>			<b>6,72,456</b>				
Municipal Own Tax Income (e)	1,28,102			1,06,303			1,31,260			1,97,955			1,96,368			1,96,368				
Municipal Own Non-Tax Income (f)	1,22,123			87,461			1,80,006			1,86,202			1,82,362			1,82,362				
<b>Municipal Own Total Income (e+f)</b>	<b>2,50,224</b>			<b>1,93,764</b>			<b>3,11,266</b>			<b>3,84,157</b>			<b>3,78,730</b>			<b>3,78,730</b>				
Property Tax Receipts	1,27,952			1,06,303			1,31,260			1,97,955			1,96,368			1,96,368				
Salary Establishment Expenditure	1,05,226			1,35,342			1,41,172			1,53,520			1,60,009			1,60,009				
Administrative Expenditure	21,469			27,619			27,599			30,506			31,007			31,007				
Operation and Maintenance Expenditure	87,820			69,457			78,231			80,212			88,427			88,427				
Interest and Finance Expenditure	1,103			811			1,899			1,520			1,520			1,520				
Programme Expenditure	2,043			2,269			8,620			807			555			555				
Total State Transfers	12,453			11,309			15,103			21,783			1,78,702			1,78,702				
Central finance Commission Grant	0			0			0			0			0			0				
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	21,031			4,012			6,493			172			0			0				
Total Grants	1,72,845			2,02,649			2,06,895			2,09,780			2,12,115			2,12,115				
Borrowings + Loans	277			20,000			20,000			20,000			20,000			20,000				

### Key Observations:

- Even though Pune Municipal Corporation (PMC) has published all its budget documents on the website, it follows a detailed department-wise format for its budgeting structure. Additionally, Pune publishes all its budget documents in its regional language, Marathi, creating a language barrier in the budget study.
- Due to the accounting structure and language barrier, it was difficult to extract budget data from the documents required for the study. After discussions with PMC officials and studying their working files, it was observed that Pune does not maintain its budget and accounts data as per major account heads but has its own format and structure.

- As per the accounting principle and guidelines of NIMAM, Grants, Funds transfer, Loans etc. are shown under the capital account; PMC budgets all its income (Own Source Revenue and Grants/Transfers) under the head of Revenue Income. An official mentioned that, Pune did not have Capital Income in their budget until 2021 and recently it has started categorising the two accounts (Revenue and Capital Accounts).
- During the visit to Pune, it was known that while preparing the financial accounts audit report many detailed account heads were re-categorised and sorted by the audit department (and CA of PMC), as per the standard accounting principles.
- Due to all these complexities, it was not possible to acquire data from budget documents. Hence, the study team decided to refer audit report for the FECG report.
- As audit reports were referred for the study, data for Central Finance Commission grant was not available.
- Further, the Budget Estimates (BE) and Revised Estimates (RE) values are not considered during the study to avoid confusing the values available in the budget document and categorised values in the audit reports. In the upcoming course of the study, the team will hold discussions with the officials and fill in the data gaps.
- Pune mentions Local Body Tax and Octroi Tax under Own Tax Revenue in their budget documents. These two had to be reallocated under State Transfers, as these two taxes have been subsumed under Goods and Service tax (GST).
- Additionally, in the audit report, the Income statement mentions a combined value for Property Tax and Water Tax which had to be segregated. Moreover, in PMC revenue generated from water is a charge and not tax. Therefore, the value for water tax has been included under Own Non-Tax Revenue.
- The value for Capital Account has been computed by calculating assets and capital work-in-progress.

## Jaipur

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	BE
Total Revenue Receipts (a)	44,071	85,624	72,045	52,390	1,01,026	78,843	48,519	1,05,471	71,963	54,721	72,938	41,026	54,456	49,299	49,906	49,906	49,906	49,906	55,106	55,106
Total Capital Receipts (b)	28,937	57,120	53,146	13,121	84,260	80,885	37,158	81,536	80,885	21,638	52,592	31,835	24,121	32,861	31,154	34,454	31,154	31,154	34,454	34,454
<b>Total Municipal Receipts (a+b)</b>	<b>73,008</b>	<b>1,42,744</b>	<b>1,25,191</b>	<b>65,511</b>	<b>1,85,286</b>	<b>1,59,728</b>	<b>85,677</b>	<b>1,87,007</b>	<b>1,52,848</b>	<b>76,359</b>	<b>1,25,529</b>	<b>72,861</b>	<b>78,577</b>	<b>82,160</b>	<b>81,060</b>	<b>81,060</b>	<b>81,060</b>	<b>81,060</b>	<b>89,560</b>	<b>89,560</b>
Total Revenue Expenditure (c)	47,932	76,870	66,749	51,562	83,000	85,451	63,045	1,00,268	80,246	67,747	61,649	48,144	62,485	52,076	43,031	43,031	43,031	43,031	49,605	49,605
Total Capital Expenditure (d)	12,711	68,282	58,442	15,585	1,02,286	74,277	32,791	86,739	72,602	26,578	63,880	24,717	15,171	30,084	38,029	38,029	38,029	38,029	39,955	39,955
<b>Total Municipal Expenditure (c+d)</b>	<b>60,643</b>	<b>1,45,152</b>	<b>1,25,191</b>	<b>67,147</b>	<b>1,85,286</b>	<b>1,59,728</b>	<b>95,836</b>	<b>1,87,007</b>	<b>1,52,848</b>	<b>94,325</b>	<b>1,25,529</b>	<b>72,861</b>	<b>77,656</b>	<b>82,160</b>	<b>81,060</b>	<b>81,060</b>	<b>81,060</b>	<b>81,060</b>	<b>89,560</b>	<b>89,560</b>
Municipal Own Tax Income (e)	6,252	23,000	15,150	6,221	27,450	15,030	4,443	27,400	10,050	7,333	17,110	10,020	7,225	12,500	9,276	9,276	9,276	9,276	11,500	11,500
Municipal Own Non-Tax Income (f)	10,132	30,801	25,072	15,713	33,796	24,033	9,696	34,313	22,131	10,019	22,028	5,986	10,334	8,099	10,230	11,506	11,506	11,506	11,506	11,506
<b>Municipal Own Total Income (e+f)</b>	<b>16,384</b>	<b>53,801</b>	<b>40,222</b>	<b>21,934</b>	<b>61,246</b>	<b>39,063</b>	<b>14,139</b>	<b>61,713</b>	<b>32,181</b>	<b>17,352</b>	<b>39,138</b>	<b>16,006</b>	<b>17,559</b>	<b>20,599</b>	<b>19,506</b>	<b>19,506</b>	<b>19,506</b>	<b>19,506</b>	<b>23,006</b>	<b>23,006</b>
Property Tax Receipts	6,252	23,000	15,150	6,221	27,450	15,030	4,443	27,400	10,050	7,333	17,110	10,020	7,225	12,500	9,276	9,276	9,276	9,276	11,500	11,500
Salary Establishment Expenditure	29,526	37,152	30,579	29,385	38,169	47,236	39,755	56,144	41,126	43,063	34,607	26,368	41,032	30,419	22,222	26,565	26,565	26,565	26,565	26,565
Administrative Expenditure	1,648	2,056	1,624	1,242	2,169	2,017	1,332	2,469	1,662	1,645	1,496	1,204	1,448	1,337	1,466	1,494	1,466	1,466	1,494	1,494
Operation and Maintenance Expenditure	14,560	33,390	29,728	18,637	37,576	29,575	18,386	35,828	31,030	17,323	21,566	15,283	14,276	15,742	14,599	16,112	14,599	14,599	16,112	16,112
Interest and Finance Expenditure	303	500	500	189	500	500	155	500	500	91	300	50	26	50	175	800	800	800	800	800
Programme Expenditure	8	110	61	16	155	151	6	155	27	32	93	3	1	71	31	72	31	31	72	72
Total State Transfers	36,043	39,233	40,153	36,960	53,160	69,300	56,993	63,138	69,300	39,686	46,628	31,520	58,337	37,550	74,155	38,400	74,155	74,155	38,400	38,400
Central finance Commission Grant	9,920	7,000	8,000	4,128	8,000	9,500	9,603	9,000	9,500	17,867	7,180	12,080	0	10,000	10,000	12,000	10,000	10,000	12,000	12,000
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	7,318	13,650	9,800	1,473	19,350	21,850	4,144	26,126	21,850	751	16,366	1,251	1,381	1,501	3,451	3,451	3,451	3,451	3,451	3,451
Total Grants	53,280	59,883	57,953	42,560	80,510	1,00,650	70,741	98,264	1,00,650	58,304	70,174	44,851	60,077	49,051	49,106	54,151	49,051	49,106	54,151	54,151
Borrowings + Loans	0	5,000	10,000	0	22,500	8,000	0	8,000	8,000	0	4,800	10,000	0	10,000	10,000	0	10,000	10,000	0	0

### Key Observations:

- The city of Jaipur has two city governments, Jaipur Municipal Corporation (Greater) and Municipal Corporation Jaipur Heritage dividing the old and new city of the district. For the report, Jaipur Municipal Corporation (Greater) has been selected for the study.
- Except 2017-18 and 2020-21, Jaipur Municipal Corporation (Greater) has uploaded all the budget documents on their website.
- Even though Jaipur has a department wise budget, it provides all the major account heads under each department. This simplifies the budget study and data collection process.
- Jaipur collects revenue from House Tax and Urban Development Tax; which are both part of Property Tax.
- In the budget, Jaipur considers Octroi compensation as Own Tax Income. Although it was shifted under State Transfers as per the accounting principles.

## Chennai

Data Points	(Rs in Lakhs)																			
	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	BE																
Total Revenue Receipts (a)	2,23,798	2,91,792	2,46,602	2,27,090	3,22,813	3,01,630	2,56,273	3,54,744	2,85,996	2,67,849	3,08,121	3,20,107	3,03,184	2,93,526	3,06,715	3,03,184	2,93,526	3,06,715	3,03,184	2,82,477
Total Capital Receipts (b)	1,59,829	2,03,166	1,74,600	1,65,700	1,85,300	1,26,880	1,46,726	1,72,270	1,66,644	1,56,526	1,79,822	1,67,245	1,87,873	2,08,400	1,17,321	1,87,873	2,08,400	1,17,321	1,87,873	2,52,880
<b>Total Municipal Receipts (a+b)</b>	<b>3,83,627</b>	<b>4,94,958</b>	<b>4,21,202</b>	<b>3,93,390</b>	<b>5,08,113</b>	<b>4,28,510</b>	<b>4,02,999</b>	<b>5,27,014</b>	<b>4,52,640</b>	<b>4,24,375</b>	<b>4,87,943</b>	<b>4,87,352</b>	<b>4,91,057</b>	<b>5,01,926</b>	<b>4,24,036</b>	<b>4,91,057</b>	<b>5,01,926</b>	<b>4,24,036</b>	<b>4,91,057</b>	<b>5,35,357</b>
Total Revenue Expenditure (c)	2,52,302	3,15,822	2,95,384	2,52,920	3,26,979	3,29,450	2,89,001	3,58,224	3,23,381	2,83,697	3,81,507	3,58,261	3,01,598	3,48,183	3,71,308	3,01,598	3,48,183	3,71,308	3,01,598	3,61,335
Total Capital Expenditure (d)	2,03,376	2,18,595	1,61,600	1,19,400	1,98,500	2,17,000	1,29,631	1,86,000	1,78,500	1,24,892	1,90,000	2,13,388	1,24,709	2,43,821	1,65,323	1,24,709	2,43,821	1,65,323	1,24,709	2,51,024
<b>Total Municipal Expenditure (c+d)</b>	<b>4,55,678</b>	<b>5,34,417</b>	<b>4,56,984</b>	<b>3,72,320</b>	<b>5,25,479</b>	<b>5,46,450</b>	<b>4,18,632</b>	<b>5,44,224</b>	<b>5,01,881</b>	<b>4,08,589</b>	<b>5,71,507</b>	<b>5,71,649</b>	<b>4,26,307</b>	<b>5,92,004</b>	<b>5,36,631</b>	<b>4,26,307</b>	<b>5,92,004</b>	<b>5,36,631</b>	<b>4,26,307</b>	<b>6,12,359</b>
Municipal Own Tax Income (e)	93,729	1,15,152	1,06,852	1,01,854	1,71,352	1,44,227	1,32,995	1,91,152	1,56,402	1,43,407	1,31,402	1,02,002	84,833	1,14,202	1,21,625	84,833	1,14,202	1,21,625	84,833	1,29,210
Municipal Own Non-Tax Income (f)	28,079	51,420	57,148	42,062	57,240	60,819	43,903	62,397	55,166	39,226	63,446	53,595	52,640	57,074	53,368	52,640	57,074	53,368	52,640	53,967
<b>Municipal Own Total Income (e+f)</b>	<b>1,21,809</b>	<b>1,66,572</b>	<b>1,64,000</b>	<b>1,43,916</b>	<b>2,28,592</b>	<b>2,05,046</b>	<b>1,76,898</b>	<b>2,53,549</b>	<b>2,11,568</b>	<b>1,82,633</b>	<b>1,94,848</b>	<b>1,55,597</b>	<b>1,37,473</b>	<b>1,71,276</b>	<b>1,74,993</b>	<b>1,37,473</b>	<b>1,71,276</b>	<b>1,74,993</b>	<b>1,37,473</b>	<b>1,83,177</b>
Property Tax Receipts	67,340	80,000	75,000	70,653	1,20,000	1,00,000	95,926	1,35,000	1,01,000	1,02,426	71,000	55,600	49,468	60,700	75,225	49,468	60,700	75,225	49,468	80,250
Salary Establishment Expenditure	1,04,266	1,31,289	1,30,776	1,16,038	1,52,230	1,53,103	1,34,767	1,73,903	1,63,922	1,39,297	1,87,221	1,49,478	1,34,688	1,75,824	1,58,798	1,34,688	1,75,824	1,58,798	1,34,688	1,83,684
Administrative Expenditure	11,327	15,675	14,129	11,275	14,727	13,319	10,651	14,888	10,661	7,472	11,997	11,231	9,019	12,458	6,564	9,019	12,458	6,564	9,019	12,130
Operation and Maintenance Expenditure	82,167	80,193	83,149	64,415	78,179	85,440	54,579	79,951	77,129	65,292	1,17,099	1,46,026	1,12,462	1,05,594	1,39,145	1,12,462	1,05,594	1,39,145	1,12,462	1,07,931
Interest and Finance Expenditure	10,629	15,510	14,700	13,583	15,442	17,600	16,405	18,800	17,150	16,736	18,500	16,700	15,243	16,850	14,914	15,243	16,850	14,914	15,243	14,840
Programme Expenditure	296	1,763	417	262	1,393	843	232	1,389	819	723	1,467	394	234	3,408	3,408	234	3,408	3,408	234	1,460
Total State Transfers	1,20,974	1,51,186	98,162	1,08,168	1,33,270	1,25,245	1,27,209	1,57,095	1,40,289	1,40,921	1,31,577	1,90,400	2,22,381	1,70,350	1,62,122	2,22,381	1,70,350	1,62,122	2,22,381	2,14,002
Central finance Commission Grant	25,000	19,000	9,393	20,000	22,100	11,299	22,500	12,500	12,499	30,000	60,000	51,878	50,000	36,000	0	50,000	36,000	0	50,000	284
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	7,000	5,150	3,515	15,950	10,076	9,745	17,700	49,682	45,636	38,817	39,605	38,847	31,100	13,366	0	31,100	13,366	0	31,100	285
Total Grants	1,83,186	1,22,312	1,21,075	1,69,220	1,57,421	1,48,252	1,97,295	2,02,471	1,99,057	2,10,394	2,90,005	3,13,107	2,51,450	2,11,488	0	2,51,450	2,11,488	0	2,51,450	2,709
Borrowings + Loans	1,11,000	1,30,090	1,18,786	97,000	65,910	50,819	67,000	42,351	34,853	70,000	68,250	64,199	1,05,000	58,000	0	1,05,000	58,000	0	1,05,000	1,100

### Key Observations:

- Until October 2022, Greater Chennai Corporation (GCC) had published all the previous budget documents except 2022-23.
- For the years of 2017-18, 2018-19 and 2020-21, GCC has divided their budget documents into three zones of North, Central and South. Due to this budget document for the entire GCC was collected from the officials during the visit.
- Chennai is the only city which shows Revenue Advances, Capital Advances, Capital Deposits, Revenue Account Borrowings and Loan Repayment separately apart from Revenue Income/Expenditure and Capital Income/Expenditure.
- GCC follows the accounting principles as per the National Municipal Accounting Manual.

## Hyderabad

Data Points	2016-17		2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	
	(Rs in Lakhs)																			
Total Revenue Receipts (a)	2,34,316	2,92,682	2,90,528	2,57,038	3,32,500	2,90,700	2,87,995	3,21,000	3,09,000	3,22,979	3,66,700	3,29,600	2,93,745	3,57,100	3,28,810	3,28,810	3,43,400	3,28,810	3,43,400	3,43,400
Total Capital Receipts (b)	46,208	3,02,673	5,15,179	96,880	10,47,500	6,39,570	57,874	8,73,000	2,62,500	1,18,450	2,63,000	3,19,600	1,73,646	3,18,600	3,17,630	2,88,770	2,88,770	3,17,630	2,88,770	2,88,770
<b>Total Municipal Receipts (a+b)</b>	<b>2,80,524</b>	<b>5,95,355</b>	<b>8,05,707</b>	<b>3,53,919</b>	<b>13,80,000</b>	<b>9,30,270</b>	<b>3,45,869</b>	<b>11,94,000</b>	<b>5,71,500</b>	<b>4,41,429</b>	<b>6,29,700</b>	<b>6,49,200</b>	<b>4,67,391</b>	<b>6,75,700</b>	<b>6,46,440</b>	<b>6,32,170</b>	<b>2,80,000</b>	<b>6,46,440</b>	<b>6,32,170</b>	<b>6,32,170</b>
Total Revenue Expenditure (c)	2,10,655	2,61,627	2,50,921	1,93,951	2,67,500	2,54,000	2,04,402	2,80,800	2,62,900	1,91,026	2,75,000	2,30,400	2,10,903	2,41,400	2,60,000	2,60,000	2,80,000	2,60,000	2,80,000	2,80,000
Total Capital Expenditure (d)	77,556	3,02,673	5,15,179	1,79,728	10,47,500	6,39,500	1,80,406	8,73,000	2,62,500	1,26,641	2,63,000	3,19,600	2,17,584	3,18,600	3,70,000	3,35,000	3,35,000	3,70,000	3,35,000	3,35,000
<b>Total Municipal Expenditure (c+d)</b>	<b>2,88,211</b>	<b>5,64,300</b>	<b>7,66,100</b>	<b>3,73,680</b>	<b>13,15,000</b>	<b>8,93,500</b>	<b>3,84,807</b>	<b>11,53,800</b>	<b>5,25,400</b>	<b>3,17,667</b>	<b>5,38,000</b>	<b>5,50,000</b>	<b>4,28,487</b>	<b>5,60,000</b>	<b>6,30,000</b>	<b>6,15,000</b>	<b>6,15,000</b>	<b>6,30,000</b>	<b>6,15,000</b>	<b>6,15,000</b>
Municipal Own Tax Income (e)	1,20,408	1,27,567	1,35,292	1,39,266	1,71,520	1,56,000	1,47,202	1,68,900	1,56,100	1,59,752	1,80,300	1,85,000	1,70,129	1,85,000	1,65,000	1,70,000	1,70,000	1,65,000	1,70,000	1,70,000
Municipal Own Non-Tax Income (f)	96,006	1,03,802	1,04,314	90,105	1,09,532	89,851	1,06,031	95,356	1,06,050	1,13,104	1,13,331	95,418	83,073	1,05,429	1,24,680	1,36,920	1,36,920	1,24,680	1,36,920	1,36,920
<b>Municipal Own Total Income (e+f)</b>	<b>2,16,414</b>	<b>2,31,369</b>	<b>2,39,606</b>	<b>2,29,371</b>	<b>2,81,052</b>	<b>2,45,851</b>	<b>2,53,233</b>	<b>2,64,256</b>	<b>2,62,150</b>	<b>2,72,856</b>	<b>2,93,631</b>	<b>2,80,418</b>	<b>2,53,202</b>	<b>2,90,429</b>	<b>2,89,680</b>	<b>3,06,920</b>	<b>3,06,920</b>	<b>2,89,680</b>	<b>3,06,920</b>	<b>3,06,920</b>
Property Tax Receipts	1,20,408	1,27,566	1,35,289	1,39,266	1,71,498	1,55,977	1,47,202	1,68,875	1,56,100	1,59,751	1,80,300	1,85,000	1,70,129	1,85,000	1,65,000	1,70,000	1,70,000	1,65,000	1,70,000	1,70,000
Salary Establishment Expenditure	1,14,061	1,32,640	1,34,415	1,16,737	1,48,879	1,37,111	1,14,467	1,50,638	1,37,200	1,13,488	1,41,500	1,12,522	1,15,134	1,28,591	1,42,542	1,48,329	1,48,329	1,42,542	1,48,329	1,48,329
Administrative Expenditure	28,267	21,990	12,401	7,151	12,753	11,393	6,757	12,326	11,100	8,344	11,700	8,211	6,895	11,700	9,600	8,600	8,600	9,600	8,600	8,600
Operation and Maintenance Expenditure	66,696	91,682	1,01,203	68,470	1,02,390	99,643	76,990	1,11,118	1,03,400	59,382	1,05,000	77,331	61,875	79,787	71,558	69,071	50,000	71,558	69,071	69,071
Interest and Finance Expenditure	100	12,628	466	707	484	3,025	3,664	3,530	7,200	5,802	13,700	13,871	20,498	17,028	32,500	50,000	50,000	32,500	50,000	50,000
Programme Expenditure	1,436	2,687	2,369	1,472	2,925	2,898	2,524	3,266	4,000	4,009	3,100	18,465	6,501	4,272	3,800	4,000	4,000	3,800	4,000	4,000
Total State Transfers	27,705	71,510	4,35,303	87,473	8,57,948	4,44,562	54,864	6,40,944	90,778	63,721	1,60,856	1,37,083	38,484	1,80,965	47,110	47,410	47,410	47,110	47,410	47,410
Central Finance Commission Grant	13,001	36,300	36,981	18,645	42,601	36,460	9,318	41,882	41,882	20,778	35,000	60,000	45,500	48,000	25,000	35,400	35,400	25,000	35,400	35,400
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	4,807	16,421	0	2,687	0	100	50	100	0	0	0	0	0	0	0	0	0	0	0	0
Total Grants	45,513	1,24,231	4,72,284	1,07,885	9,00,549	88,466	64,232	6,82,926	1,32,660	84,498	1,95,856	1,97,083	1,59,704	2,42,465	1,25,490	1,30,050	1,30,050	1,25,490	1,30,050	1,30,050
Borrowings + Loans	0	2,24,000	77,001	0	1,80,220	1,93,900	23,500	2,36,700	1,66,650	82,260	1,29,335	1,62,332	1,27,525	1,22,451	1,79,664	1,30,289	1,30,289	1,79,664	1,30,289	1,30,289

### Key Observations:

- Hyderabad does not have the budgets published for 2017-18 and 2018-19 on the Greater Hyderabad Municipal Corporation (GHMC) website.
- GHMC has followed the account head format of budgeting, as per NMAM but for the year 2022-23 the format of budget was changed where the detailed account heads were sorted under department/function titles.
- GHMC's Own Tax Income includes certain types of Property Tax Receipts i.e., Properties Tax, Vacant Land, State Government Properties and Rebate on Early Payment of Property Tax.

## Kolkata

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23			
	Actual	BE	RE	BE	BE																	
	(Rs. in Lakhs)																					
Total Revenue Receipts (a)	2,57,096	3,23,050	2,84,690	2,59,988	3,50,912	3,29,036	3,24,474	3,78,370	2,63,834	3,03,943	3,06,577	3,06,577	3,06,577	4,12,771	4,05,005	3,10,281	4,23,311	3,10,281	4,05,005	3,10,281	4,23,311	
Total Capital Receipts (b)	21,766		31,611	31,939	49,740	48,294	22,176	56,979	20,056	20,019	1,49,580	1,49,580	1,49,580	58,046	50,221	1,42,347	2,01,660	1,42,347	50,221	1,42,347	2,01,660	
<b>Total Municipal Receipts (a+b)</b>	<b>2,78,862</b>	<b>3,23,050</b>	<b>3,16,301</b>	<b>2,91,927</b>	<b>4,00,652</b>	<b>3,77,330</b>	<b>3,46,650</b>	<b>4,35,349</b>	<b>2,83,890</b>	<b>3,23,962</b>	<b>4,56,157</b>	<b>4,56,157</b>	<b>4,56,157</b>	<b>4,70,817</b>	<b>4,55,226</b>	<b>4,52,628</b>	<b>6,24,971</b>	<b>4,52,628</b>	<b>4,55,226</b>	<b>4,52,628</b>	<b>6,24,971</b>	
Total Revenue Expenditure (c)	2,58,422	3,38,988	3,10,907	2,57,975	3,63,692	3,47,424	3,22,717	3,93,930	2,84,611	3,25,885	3,47,909	3,47,909	3,47,909	4,29,837	4,21,105	3,68,356	4,41,011	3,68,356	4,21,105	3,68,356	4,41,011	
Total Capital Expenditure (d)	21,766		31,611	31,939	49,740	48,294	22,176	56,979	20,056	20,019	1,49,580	1,49,580	1,49,580	58,046	50,221	1,42,347	2,01,660	1,42,347	50,221	1,42,347	2,01,660	
<b>Total Municipal Expenditure (c+d)</b>	<b>2,80,188</b>	<b>3,38,988</b>	<b>3,42,518</b>	<b>2,89,914</b>	<b>4,13,432</b>	<b>3,95,718</b>	<b>3,44,893</b>	<b>4,50,909</b>	<b>3,04,668</b>	<b>3,45,904</b>	<b>4,97,488</b>	<b>4,97,488</b>	<b>4,97,488</b>	<b>4,87,883</b>	<b>4,71,326</b>	<b>5,10,703</b>	<b>6,42,671</b>	<b>5,10,703</b>	<b>4,71,326</b>	<b>5,10,703</b>	<b>6,42,671</b>	
Municipal Own Tax Income (e)	80,879	98,851	92,423	84,375	1,01,545	98,246	85,990	1,03,318	85,317	85,428	1,18,217	1,18,217	1,18,217	1,09,919	1,14,583	1,02,211	1,30,424	1,02,211	1,14,583	1,02,211	1,30,424	
Municipal Own Non-Tax Income (f)	44,550	75,149	49,589	54,856	93,167	70,730	49,703	93,942	43,587	43,924	28,460	28,460	28,460	1,02,692	77,992	43,000	67,437	77,992	43,000	77,992	67,437	
<b>Municipal Own Total Income (e+f)</b>	<b>1,25,429</b>	<b>1,74,000</b>	<b>1,42,012</b>	<b>1,39,231</b>	<b>1,94,712</b>	<b>1,68,976</b>	<b>1,35,693</b>	<b>1,97,260</b>	<b>1,28,904</b>	<b>1,29,352</b>	<b>1,46,677</b>	<b>1,46,677</b>	<b>1,46,677</b>	<b>2,12,611</b>	<b>1,92,575</b>	<b>1,45,211</b>	<b>1,97,861</b>	<b>1,92,575</b>	<b>1,92,575</b>	<b>1,45,211</b>	<b>1,97,861</b>	
Property Tax Receipts	79,234	96,481	90,076	82,266	98,990	96,320	84,406	1,01,190	83,868	83,979	1,16,785	1,16,785	1,16,785	1,07,665	1,12,724	1,00,293	1,28,050	1,12,724	1,07,665	1,12,724	1,28,050	
Salary Establishment Expenditure	1,34,655	1,64,130	1,60,400	1,42,296	1,79,741	1,55,013	1,48,805	1,87,308	1,64,337	1,64,169	1,82,432	1,79,437	1,82,432	2,04,736	1,99,130	1,91,293	2,04,284	1,99,130	1,91,293	1,99,130	2,04,284	
Administrative Expenditure	66,591	73,806	72,597	52,138	77,830	81,231	1,05,003	84,646	53,927	93,601	80,609	80,609	80,609	95,805	1,03,376	63,411	1,09,510	1,03,376	95,805	1,03,376	1,09,510	
Operation and Maintenance Expenditure	35,650	52,560	46,281	39,340	55,884	62,884	46,642	64,812	46,260	48,036	70,715	70,715	70,715	70,715	67,956	66,547	74,739	67,956	66,547	66,547	74,739	
Interest and Finance Expenditure	43	35	101	73	50	50	32	55	28	28	580	580	580	532	383	393	424	532	383	393	424	
Programme Expenditure																						
Total State Transfers	2,10,986	2,54,668	2,31,361	2,00,696	2,77,845	2,70,581	2,79,590	3,02,051	2,15,311	2,18,189	2,23,865	2,23,865	2,23,865	3,21,298	3,41,392	2,67,802	3,47,549	3,21,298	3,41,392	2,67,802	3,47,549	
Central finance Commission Grant	14,456	15,000	19,405	27,848	20,000	23,100	35,933	25,000	21,793	22,979	14,167	14,167	14,167	26,000	20,000	36,500	40,300	26,000	20,000	36,500	40,300	
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	15,558	12,125	12,523	28,392	24,850	24,258	18,977	28,706	11,174	10,746	2,065	2,065	2,065	20,000	13,595	3,558	11,320	20,000	13,595	3,558	11,320	
Total Grants	2,40,999	2,81,793	2,63,289	2,56,936	3,22,695	3,17,939	3,34,500	3,55,757	2,48,278	2,51,914	2,40,097	2,40,097	2,40,097	3,67,298	3,74,987	3,07,860	3,99,169	3,67,298	3,74,987	3,07,860	3,99,169	
Borrowings + Loans																						

### Key Observations:

- Kolkata Municipal Corporation (KMC) publishes all its budget and accounts document on the official website, but formulates its budget in the department wise format. This increases the intricacies of the document.
- Due to the size of the corporation and multiple departments providing municipal services, the study team had to manually calculate all the major account heads by summing the accounts from each department.
- KMC accounts its own total income as Tax Revenue and Non-Tax Revenue. It directly calculates Non-Tax Revenue in the budget document instead of following the suggestions of NIMAM and segregating the value in different account heads.
- Moreover, Kolkata has a Suspense Account, where all the grants and funds constituted for the city government are added. Similarly, borrowings and loans are not available in the budget document.
- Kolkata does not have Capital Account in its accounting structure. It books its capital expenditure for each function and functionary separately.

### 6.3 Cities between 10 to 30 Lakh Population

#### Vijayawada

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	BE
Total Revenue Receipts (a)	41,623	56,221	50,078	40,201	60,525	54,709	41,067	60,267	58,900	43,804	42,808	55,486	72,310	72,310	57,515	69,105				
Total Capital Receipts (b)	21,246	63,338	52,817	12,530	81,638	87,486	16,745	1,28,098	38,587	21,700	6,746	17,031	41,571	19,349	30,817					
<b>Total Municipal Receipts (a+b)</b>	<b>70,414</b>	<b>1,32,765</b>	<b>1,08,770</b>	<b>55,805</b>	<b>1,48,184</b>	<b>1,49,645</b>	<b>63,474</b>	<b>1,96,894</b>	<b>1,21,582</b>	<b>71,448</b>	<b>54,517</b>	<b>78,462</b>	<b>1,19,071</b>	<b>82,541</b>	<b>1,06,235</b>					
Total Revenue Expenditure (c)	36,074	42,940	41,836	35,575	49,613	49,244	38,493	50,182	47,553	37,991	35,329	51,673	56,455	51,604						
Total Capital Expenditure (d)	21,450	71,645	55,670	9,537	88,473	90,773	16,152	1,34,696	47,534	8,338	5,275	28,318	75,979	52,629						
<b>Total Municipal Expenditure (c+d)</b>	<b>67,088</b>	<b>1,28,026</b>	<b>1,05,310</b>	<b>50,094</b>	<b>1,47,406</b>	<b>1,49,603</b>	<b>61,403</b>	<b>1,96,769</b>	<b>1,20,277</b>	<b>53,369</b>	<b>47,379</b>	<b>1,39,345</b>	<b>1,39,345</b>	<b>1,11,721</b>	<b>1,11,493</b>					
Municipal Own Tax Income (e)	9,508	16,294	13,845	10,644	17,287	17,287	11,146	17,515	12,866	10,459	12,374	13,983	15,279	16,411						
Municipal Own Non-Tax Income (f)	19,912	21,747	20,726	18,260	25,965	23,341	15,810	26,870	30,142	10,534	11,327	13,675	24,951	20,072						
<b>Municipal Own Total Income (e+f)</b>	<b>29,421</b>	<b>38,041</b>	<b>34,571</b>	<b>28,904</b>	<b>43,252</b>	<b>40,628</b>	<b>26,957</b>	<b>44,385</b>	<b>43,009</b>	<b>20,993</b>	<b>23,700</b>	<b>27,658</b>	<b>40,230</b>	<b>36,483</b>	<b>44,573</b>					
Property Tax Receipts	5,127	8,656	7,600	5,941	9,500	9,500	6,182	9,650	6,894	5,639	7,489	7,489	8,165	8,092						
Salary Establishment Expenditure	26,444	28,647	28,678	22,308	32,286	28,876	22,764	29,357	23,158	22,010	17,465	24,696	27,049	19,785						
Administrative Expenditure	393	763	577	5,044	756	6,587	6,889	7,005	9,823	8,020	3,561	9,710	5,100	5,479						
Operation and Maintenance Expenditure	9,104	12,981	11,751	7,309	14,570	11,942	8,397	11,981	13,610	7,483	13,819	16,655	23,531	25,118						
Interest and Finance Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Programme Expenditure	3	51	31	0	34	0	0	0	0	0	0	0	0	0						
Total State Transfers	27,181	72,792	41,387	12,631	78,859	78,949	21,529	1,17,658	32,956	23,177	19,353	29,831	55,896	27,451						
Central Finance Commission Grant	3,268	3,250	12,250	10,871	4,520	7,500	4,326	7,500	17,426	15,873	6,200	14,928	12,500	12,400						
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	3,000	5,475	9,688	326	10,532	1,541	0	6,486	597	461	300	100	5,255	530						
Total Grants	18,470	26,903	37,445	22,700	32,326	23,314	18,282	30,162	33,914	39,144	19,407	30,655	37,335	21,562						
Borrowings + Loans	0	0	5,000	0	5,000	10,863	5,000	0	3,500	5,000	0	1,500	0	0						

#### Key Observations:

- As of October 2022, Vijayawada Municipal Corporation (VMC) had budget documents for only three years (2017-18, 2018-19 and 2021-22) published on their website. Soft copies from 2017-18 to 2022-23 (all six years) were collected from the accounts department of VMC during the study visit.
- Vijayawada budget structure has seven sections namely: 1) Revenue Income, 2) Revenue Expenditure, 3) Capital Income, 4) Capital Expenditure, 5) Loan Repayment (Outgoing), 6) Revenue Advances (Recoveries and Outgoing) and 7) Deposits. As per the National Municipal Accounting Manual (NMAM), Loans, Advances and Deposits form a part of the Capital Account.

- Vijayawada uses an Account Head format for budgeting. It was observed that the budget summary for all the account heads was presented for Budget Estimates and not provided for Revised Estimates and Actuals. Further, it is noticed that few nomenclatures for minor account heads have varied over years.
- It was established that the minor account heads in the budget were sorted differently, where Tax Revenue included service charges in lieu of property taxes from railways and Other Income consisted Teacher's salary. Although following the accounting principles, these minor account heads were categorised wherein, services charges in lieu of property taxes from railways were classified under Non-Tax Revenue and Teacher's salary was moved to state government grants.
- Further, it can be assessed that VMC estimates a budget of Rs 48,875.00 lakhs approximately, whereas their actual expenditure is only Rs 36,847.02 lakhs.

## Visakhapatnam

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		
	Actual	BE	RE	BE	BE																
	(Rs in Lakhs)																				
Total Revenue Receipts (a)	67,038	1,17,748	1,31,226	74,573	1,39,625	1,54,913	86,107	1,62,523	1,60,258	64,167	1,74,428	1,54,974	82,779	1,69,336	1,64,347	82,779	1,69,336	1,64,347	1,64,347	1,74,956	1,74,956
Total Capital Receipts (b)	46,161	1,75,390	1,51,221	31,804	1,72,343	1,79,380	84,027	2,08,537	1,95,385	50,983	2,27,803	2,14,657	40,069	2,33,658	1,91,005	40,069	2,33,658	1,91,005	1,91,005	2,13,562	2,13,562
<b>Total Municipal Receipts (a+b)</b>	<b>1,13,199</b>	<b>2,93,138</b>	<b>2,82,447</b>	<b>1,06,378</b>	<b>3,11,968</b>	<b>3,34,293</b>	<b>1,70,134</b>	<b>3,71,060</b>	<b>3,55,643</b>	<b>1,15,150</b>	<b>4,02,231</b>	<b>3,69,631</b>	<b>1,22,848</b>	<b>4,02,974</b>	<b>3,55,352</b>	<b>1,22,848</b>	<b>4,02,974</b>	<b>3,55,352</b>	<b>3,55,352</b>	<b>3,88,518</b>	<b>3,88,518</b>
Total Revenue Expenditure (c)	61,399	1,01,304	1,03,783	64,997	1,16,761	1,18,482	73,802	1,23,462	1,13,396	43,169	1,39,928	1,19,811	44,199	1,40,222	1,22,323	44,199	1,40,222	1,22,323	1,22,323	1,32,188	1,32,188
Total Capital Expenditure (d)	66,324	2,13,093	1,79,376	49,591	2,12,535	2,25,658	92,794	2,50,604	2,53,141	77,727	2,64,567	2,50,391	36,691	2,65,140	2,53,466	36,691	2,65,140	2,53,466	2,53,466	2,74,002	2,74,002
<b>Total Municipal Expenditure (c+d)</b>	<b>1,27,723</b>	<b>3,14,397</b>	<b>2,83,159</b>	<b>1,14,588</b>	<b>3,29,296</b>	<b>3,44,140</b>	<b>1,66,596</b>	<b>3,74,066</b>	<b>3,66,537</b>	<b>1,20,896</b>	<b>4,04,495</b>	<b>3,70,202</b>	<b>80,890</b>	<b>4,05,362</b>	<b>3,75,789</b>	<b>80,890</b>	<b>4,05,362</b>	<b>3,75,789</b>	<b>3,75,789</b>	<b>4,06,190</b>	<b>4,06,190</b>
Municipal Own Tax Income (e)	21,117	42,896	45,878	22,047	49,144	50,569	27,826	52,435	51,835	21,597	52,675	43,190	25,099	54,941	54,638	25,099	54,941	54,638	54,638	57,379	57,379
Municipal Own Non-Tax Income (f)	39,623	47,916	59,434	42,225	65,067	77,229	43,921	83,879	82,109	32,238	95,399	87,971	40,291	85,732	81,606	40,291	85,732	81,606	81,606	87,775	87,775
<b>Municipal Own Total Income (e+f)</b>	<b>60,740</b>	<b>90,812</b>	<b>1,05,312</b>	<b>64,272</b>	<b>1,14,211</b>	<b>1,27,798</b>	<b>71,747</b>	<b>1,36,314</b>	<b>1,33,944</b>	<b>53,835</b>	<b>1,48,074</b>	<b>1,31,161</b>	<b>65,390</b>	<b>1,40,673</b>	<b>1,36,244</b>	<b>65,390</b>	<b>1,40,673</b>	<b>1,36,244</b>	<b>1,36,244</b>	<b>1,45,153</b>	<b>1,45,153</b>
Property Tax Receipts	18,553	40,000	42,500	20,699	45,000	46,500	26,237	47,800	47,500	20,393	48,000	38,500	24,073	50,000	50,000	24,073	50,000	50,000	50,000	52,500	52,500
Salary Establishment Expenditure	18,281	20,805	21,895	18,744	21,990	23,540	20,136	24,810	4,740	2,625	4,770	2,155	1,075	2,590	1,555	1,075	2,590	1,555	1,555	1,740	1,740
Administrative Expenditure	2,280	6,076	6,409	2,554	7,122	7,787	3,520	7,605	10,113	3,514	12,727	11,359	2,893	13,102	10,954	2,893	13,102	10,954	10,954	11,936	11,936
Operation and Maintenance Expenditure	32,208	59,911	61,742	33,780	72,322	71,309	38,982	73,524	85,631	32,348	1,07,718	94,948	35,543	1,11,532	1,00,536	35,543	1,11,532	1,00,536	1,00,536	1,09,385	1,09,385
Interest and Finance Expenditure	2,915	4,305	2,605	2,127	3,285	3,550	2,129	3,850	4,350	3,086	4,550	3,800	2,966	4,530	4,530	2,966	4,530	4,530	4,530	4,530	4,530
Programme Expenditure	1,045	4,153	3,876	1,645	4,566	3,444	1,473	3,909	6,770	1,161	8,528	7,020	1,623	7,927	4,227	1,623	7,927	4,227	4,227	4,047	4,047
Total State Transfers	11,886	1,24,974	1,00,530	13,185	1,13,311	1,21,847	38,821	1,39,003	1,21,075	15,341	1,32,900	1,26,453	25,424	1,29,455	98,628	25,424	1,29,455	98,628	98,628	1,06,210	1,06,210
Central finance Commission Grant	6,972	8,600	8,810	0	9,635	140	0	2,000	1,330	0	2,110	13,200	13,125	14,600	14,600	13,125	14,600	14,600	14,600	27,600	27,600
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	17,026	21,047	23,765	13,418	28,726	32,306	24,459	36,120	48,590	31,345	63,200	65,000	3,255	73,290	57,290	3,255	73,290	57,290	57,290	58,015	58,015
Total Grants	43,408	1,78,901	1,57,505	36,862	1,77,072	1,80,793	77,671	2,02,623	1,96,495	57,038	2,23,910	2,23,353	55,729	2,41,045	1,91,718	55,729	2,41,045	1,91,718	1,91,718	2,14,525	2,14,525
Borrowings + Loans	4,000	15,000	15,000	1,000	15,000	15,000	13,000	17,000	11,000	0	16,000	2,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000

### Key Observations:

- Greater Vishakhapatnam Municipal Corporation (GVMC) had budget documents for only two years (2017-18 and 2020-21) published on their website (until October 2022). Hard copies for all the years were collected during the visit.
- GVMC has a department wise budget consisting of 17 sections. GVMC is the only city that includes Poor Budget and SC, ST & Women Child Welfare Budget as annexure in the municipal budget document.
- Even though Vishakhapatnam has a department wise budget, all the heads in the budget are categorised under their respective account heads. Nevertheless, as Vijayawada it provides the budget summary for all the major account heads is not provided.

- GVMC also includes Service charges on Central government buildings and service charges on Vishakhapatnam Port Trust (VPT) under Tax revenue; which was categorised under Non-Tax Revenue adhering to accounting principles.
- From 2017-18 to 2019-20, it was observed that funds from Central Finance Commission have been estimated but the grant was not dealt for those years.
- On an average, Greater Vishakhapatnam Municipal Corporation (GVMC) estimates a budget of Rs 3,55,563.51 lakhs but underutilizes its fund with an actual expenditure of Rs 1,20,742.32 lakhs approximately.

**Patna**

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	BE
Total Revenue Receipts (a)	31,260	33,653	13,994	18,774	36,672	34,678	21,957	79,362	37,536	28,630	60,067	32,561	83,580	47,238	32,561	83,580	47,238	32,561	83,580	99,580
Total Capital Receipts (b)	8,675	19,950	33,630	24,120	42,550	29,955	32,046	3,633,480	25,205	33,982	59,600	67,799	74,609	55,059	67,799	74,609	55,059	67,799	74,609	79,291
<b>Total Municipal Receipts (a+b)</b>	<b>39,935</b>	<b>53,603</b>	<b>47,624</b>	<b>42,894</b>	<b>79,222</b>	<b>64,634</b>	<b>54,002</b>	<b>4,42,842</b>	<b>62,741</b>	<b>62,612</b>	<b>1,19,667</b>	<b>1,00,360</b>	<b>1,58,189</b>	<b>1,02,297</b>	<b>1,00,360</b>	<b>1,58,189</b>	<b>1,02,297</b>	<b>1,00,360</b>	<b>1,58,189</b>	<b>1,78,871</b>
Total Revenue Expenditure (c)	21,385	39,224	30,053	20,971	41,482	25,750	23,260	46,640	44,896	39,373	44,236	33,932	74,609	39,532	33,932	74,609	39,532	33,932	74,609	79,797
Total Capital Expenditure (d)	7,968	21,650	15,714	21,906	44,930	25,311	18,504	3,59,817	35,342	34,451	40,974	53,265	78,076	28,538	53,265	78,076	28,538	53,265	78,076	94,286
<b>Total Municipal Expenditure (c+d)</b>	<b>29,354</b>	<b>60,874</b>	<b>45,767</b>	<b>42,877</b>	<b>86,412</b>	<b>51,061</b>	<b>41,763</b>	<b>4,06,457</b>	<b>80,238</b>	<b>73,824</b>	<b>85,210</b>	<b>87,196</b>	<b>1,52,685</b>	<b>68,070</b>	<b>87,196</b>	<b>1,52,685</b>	<b>68,070</b>	<b>87,196</b>	<b>1,52,685</b>	<b>1,74,083</b>
Municipal Own Tax Income (e)	4,557	10,394	50,129	4,932	12,754	10,137	8,147	30,518	10,081	6,196	8,137	7,631	30,480	7,556	7,631	30,480	7,556	7,631	30,480	35,254
Municipal Own Non-Tax Income (f)	1,543	3,357	1,384	1,219	2,268	1,733	1,940	16,190	2,365	1,429	2,755	1,620	5,034	3,898	1,620	5,034	3,898	1,620	5,034	4,288
<b>Municipal Own Total Income (e+f)</b>	<b>6,100</b>	<b>13,751</b>	<b>51,513</b>	<b>6,151</b>	<b>15,022</b>	<b>11,869</b>	<b>10,087</b>	<b>46,707</b>	<b>12,446</b>	<b>7,625</b>	<b>10,893</b>	<b>9,251</b>	<b>35,514</b>	<b>11,454</b>	<b>9,251</b>	<b>35,514</b>	<b>11,454</b>	<b>9,251</b>	<b>35,514</b>	<b>39,542</b>
Property Tax Receipts	4,354	10,000	5,000	4,801	12,500	10,000	8,017	30,000	10,000	6,120	8,000	7,244	30,000	7,171	7,244	30,000	7,171	7,244	30,000	34,831
Salary Establishment Expenditure	16,557	18,602	16,310	16,216	18,550	17,343	17,566	23,813	23,807	23,951	23,817	19,999	26,696	17,615	19,999	26,696	17,615	19,999	26,696	27,653
Administrative Expenditure	361	752	571	669	1,677	1,890	1,238	7,470	3,342	1,868	2,663	1,630	3,128	2,753	1,630	3,128	2,753	1,630	3,128	2,234
Operation and Maintenance Expenditure	2,643	7,195	2,549	3,064	7,330	5,968	4,414	10,645	14,006	13,295	16,381	12,104	41,754	15,292	12,104	41,754	15,292	12,104	41,754	34,127
Interest and Finance Expenditure	0	1	1	1	1	1	1	2	101	4	101	2	22	4	2	22	4	2	22	4
Programme Expenditure	1,800	4,408	2,313	1,021	5,658	534	40	4,685	3,625	167	3,625	196	2,995	3,867	196	2,995	3,867	196	2,995	15,778
Total State Transfers	27,508	32,150	35,411	31,833	50,750	28,345	31,029	1,85,394	33,883	41,207	65,691	77,645	48,519	55,768	77,645	48,519	55,768	77,645	48,519	1,17,632
Central Finance Commission Grant	5,480	4,100	5,700	3,420	8,100	10,146	6,636	10,803	8,821	8,935	40,800	0	40,800	0	40,800	0	40,800	0	40,800	0
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	848	3,620	0	1,429	5,350	3,979	3,154	16,284	6,926	4,753	858	12,813	5,110	34,815	12,813	5,110	34,815	12,813	5,110	21,410
Total Grants	28,542	33,270	35,506	33,010	57,600	47,681	38,355	2,05,731	42,854	50,198	98,273	82,094	1,12,745	85,594	82,094	1,12,745	85,594	82,094	1,12,745	1,28,939
Borrowings + Loans	0	0	0	0	0	0	0	84,195	0	0	0	534	534	0	534	0	534	0	534	0

**Key Observations:**

- Patna Municipal Corporation (PMC) has published all its budget documents on the website by following the format and coding as given in the National Municipal Accounting Manual.
- This made Patna budget relatively easy comprehend and analyse.

## Raipur

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	BE	
	(Rs in Lakhs)																				
Total Revenue Receipts (a)	22,835	35,123	27,445	26,524	39,514	30,760	26,217	43,138	29,009	26,448	28,703	27,565	38,860	32,766	38,860	32,766	38,860	32,766	38,860	32,766	43,070
Total Capital Receipts (b)	21,928	1,81,004	41,802	27,468	1,99,765	29,535	26,487	1,97,472	53,029	41,624	36,731	42,363	36,170	36,170	36,170	36,170	36,170	36,170	36,170	36,170	96,514
<b>Total Municipal Receipts (a+b)</b>	<b>44,762</b>	<b>2,16,127</b>	<b>69,247</b>	<b>53,991</b>	<b>2,39,279</b>	<b>60,296</b>	<b>52,703</b>	<b>2,40,609</b>	<b>82,038</b>	<b>68,073</b>	<b>65,434</b>	<b>69,928</b>	<b>1,37,012</b>	<b>68,936</b>	<b>1,37,012</b>	<b>68,936</b>	<b>1,37,012</b>	<b>68,936</b>	<b>1,37,012</b>	<b>68,936</b>	<b>1,39,585</b>
Total Revenue Expenditure (c)	19,143	82,872	23,693	19,503	66,851	26,768	25,060	66,945	27,405	27,473	35,255	34,742	68,074	35,854	68,074	35,854	68,074	35,854	68,074	35,854	70,539
Total Capital Expenditure (d)	20,890	1,66,565	56,217	27,774	1,91,807	54,129	29,419	1,89,928	53,430	45,522	49,700	51,897	79,600	38,647	79,600	38,647	79,600	38,647	79,600	38,647	76,976
<b>Total Municipal Expenditure (c+d)</b>	<b>40,033</b>	<b>2,49,437</b>	<b>79,910</b>	<b>47,277</b>	<b>2,58,658</b>	<b>80,897</b>	<b>54,479</b>	<b>2,56,873</b>	<b>80,835</b>	<b>72,995</b>	<b>84,955</b>	<b>86,639</b>	<b>1,47,674</b>	<b>74,501</b>	<b>1,47,674</b>	<b>74,501</b>	<b>1,47,674</b>	<b>74,501</b>	<b>1,47,674</b>	<b>74,501</b>	<b>1,47,515</b>
Municipal Own Tax Income (e)	6,846	8,465	7,902	7,373	9,448	7,802	7,251	9,438	8,630	7,613	9,964	8,945	10,042	9,656	10,042	9,656	10,042	9,656	10,042	9,656	11,686
Municipal Own Non-Tax Income (f)	8,901	11,313	11,441	10,531	14,116	12,519	11,396	15,749	10,465	9,120	13,711	9,619	13,164	15,102	13,164	15,102	13,164	15,102	13,164	15,102	16,748
<b>Municipal Own Total Income (e+f)</b>	<b>15,747</b>	<b>19,778</b>	<b>19,344</b>	<b>17,904</b>	<b>23,564</b>	<b>20,321</b>	<b>18,647</b>	<b>25,188</b>	<b>19,095</b>	<b>16,734</b>	<b>23,675</b>	<b>18,564</b>	<b>23,207</b>	<b>24,758</b>	<b>23,207</b>	<b>24,758</b>	<b>23,207</b>	<b>24,758</b>	<b>23,207</b>	<b>24,758</b>	<b>28,434</b>
Property Tax Receipts	4,986	5,794	5,787	5,697	6,696	6,077	5,703	6,882	6,622	5,765	7,200	1,941	6,863	7,091	6,863	7,091	6,863	7,091	6,863	7,091	8,481
Salary Establishment Expenditure	7,500	14,283	7,861	7,599	13,169	9,043	9,274	15,496	10,185	12,112	15,665	12,417	14,354	11,995	14,354	11,995	14,354	11,995	14,354	11,995	13,756
Administrative Expenditure	2,126	5,792	3,098	2,214	5,581	2,860	2,249	5,060	3,272	2,356	5,798	857	5,455	4,682	5,455	4,682	5,455	4,682	5,455	4,682	5,265
Operation and Maintenance Expenditure	4,904	52,897	6,236	3,952	37,899	7,846	8,156	35,511	9,396	8,306	34,039	13,517	35,016	9,863	35,016	9,863	35,016	9,863	35,016	9,863	36,530
Interest and Finance Expenditure	610	1,750	602	0	500	0	0	300	0	0	300	0	0	0	0	0	0	0	0	0	250
Programme Expenditure	17	274	20	0	60	0	60	50	0	0	50	0	0	0	0	0	0	0	0	0	50
Total State Transfers	14,349	1,57,110	21,745	21,036	1,66,440	23,191	17,150	96,336	28,904	13,833	76,855	21,560	77,399	25,918	77,399	25,918	77,399	25,918	77,399	25,918	82,441
Central Finance Commission Grant	3,183	5,250	5,150	5,101	800	2,383	1,383	800	3,500	4,487	5,500	22,672	2,500	30,460	2,500	30,460	2,500	30,460	2,500	30,460	1,800
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	9,806	32,055	19,748	7,327	61,300	10,840	11,463	1,10,275	26,422	29,249	78,000	23,665	32,750	13,928	32,750	13,928	32,750	13,928	32,750	13,928	50,835
Total Grants	27,226	1,94,165	46,493	33,464	2,08,240	36,410	29,996	2,07,311	58,826	47,569	1,60,055	48,577	1,11,449	51,331	1,11,449	51,331	1,11,449	51,331	1,11,449	51,331	1,08,388
Borrowings + Loans	0	0	0	0	3,000	0	0	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0

### Key Observations:

- Even though Raipur has published all the budget documents on its website (as of October 2022), hard copies for few years had to be collected during the visit when the study started.
- One of the major drawbacks of Raipur's budget is that it is published in the regional language, Hindi. Due to the language barrier, it was difficult to identify the detailed budget heads.
- Further Raipur has an account head wise budget for Revenue and Capital Income, it uses a department-wise budget for Revenue Expenditure. It provides a list of detail account heads under each department. While identifying and sorting the detailed budget heads, the study team encountered confusions in determining the nature of element and under which head it should be placed.

- For the budget study, all the detailed budget heads had to be sorted and calculated manually for the major account heads.
- Raipur Nagar Nigam, categorises water fees and charges and other non-tax income elements under tax revenue, which had to be shifted under tax revenue. Where few taxes were mentioned under Rental Income and Fees and User charges that had to be calculated as Own Tax Income.

## Bhopal

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	BE										
	(Rs in Lakhs)																				
Total Revenue Receipts (a)	81,732	85,951	81,917	80,417	1,01,786	84,732	75,448	1,31,424	82,475	67,254	1,57,608	83,539	1,55,269								
Total Capital Receipts (b)	30,122	88,036	33,258	39,807	97,809	47,207	43,495	1,66,249	81,344	57,334	91,960	38,789	96,413								
<b>Total Municipal Receipts (a+b)</b>	<b>1,11,854</b>	<b>1,73,987</b>	<b>1,15,175</b>	<b>1,20,224</b>	<b>1,99,595</b>	<b>1,31,959</b>	<b>1,18,943</b>	<b>2,97,673</b>	<b>1,63,819</b>	<b>1,24,588</b>	<b>2,49,568</b>	<b>1,22,328</b>	<b>2,51,682</b>								
Total Revenue Expenditure (c)	64,546	92,124	86,981	59,236	1,09,915	97,306	82,811	1,34,049	1,03,112	86,486	1,41,297	91,554	1,32,383								
Total Capital Expenditure (d)	39,827	81,863	47,916	48,573	89,680	64,727	58,612	1,63,425	60,223	58,968	1,08,271	56,105	1,19,299								
<b>Total Municipal Expenditure (c+d)</b>	<b>1,04,373</b>	<b>1,73,987</b>	<b>1,34,897</b>	<b>1,07,809</b>	<b>1,99,595</b>	<b>1,62,033</b>	<b>1,41,423</b>	<b>2,97,474</b>	<b>1,63,335</b>	<b>1,45,454</b>	<b>2,49,568</b>	<b>1,47,659</b>	<b>2,51,682</b>								
Municipal Own Tax Income (e)	17,020	27,099	23,862	14,328	27,198	19,948	12,567	43,298	25,323	13,741	43,398	16,949	38,745								
Municipal Own Non-Tax Income (f)	21,480	21,519	16,374	18,734	34,459	21,752	16,690	33,826	22,573	16,706	48,575	20,099	47,624								
<b>Municipal Own Total Income (e+f)</b>	<b>38,499</b>	<b>48,618</b>	<b>40,236</b>	<b>33,062</b>	<b>61,657</b>	<b>41,700</b>	<b>29,256</b>	<b>77,124</b>	<b>47,895</b>	<b>30,447</b>	<b>91,973</b>	<b>37,048</b>	<b>86,369</b>								
Property Tax Receipts	3,818	10,550	10,550	3,531	10,550	7,050	3,636	16,050	10,050	3,804	16,050	7,001	12,797								
Salary Establishment Expenditure	22,701	29,062	25,783	22,051	31,223	30,010	28,530	33,753	35,612	34,984	41,415	35,523	43,255								
Administrative Expenditure	10,768	5,607	10,740	5,572	10,676	7,023	7,220	8,066	7,419	7,165	10,714	8,231	11,230								
Operation and Maintenance Expenditure	19,558	30,314	27,666	19,408	40,797	34,003	23,327	52,312	34,723	27,461	62,687	33,844	61,668								
Interest and Finance Expenditure	1,757	2,677	2,271	1,806	3,057	3,051	1,536	3,952	3,074	3,128	3,827	3,109	3,177								
Programme Expenditure	757	1,400	1,350	665	1,580	1,390	758	1,420	665	794	1,506	870	1,220								
Total State Transfers	45,377	38,985	43,333	49,590	42,822	46,517	48,996	60,005	37,660	37,759	69,088	46,940	61,049								
Central finance Commission Grant	0	0	0	0	0	0	0	0	0	0	0	0	0								
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	9,531	30,155	14,124	13,219	42,037	26,024	33,472	1,01,437	38,071	36,854	61,066	23,618	41,644								
Total Grants	28,147	42,018	29,487	31,962	54,941	45,441	54,120	1,23,442	55,651	54,813	80,918	41,858	61,993								
Borrowings + Loans	10,090	25,501	9,485	9,764	14,696	9,997	11,955	21,213	9,869	8,591	13,573	6,004	8,680								

### Key Observations:

- Bhopal Municipal Corporation has not published budget for the year 2022-23 as of October 2022 thus, the values of 2020-21 Actuals and 2022-2023 Budget Estimates (BE) and Revised Estimates (RE) are not available.
- Though Bhopal has its budget divided under each department/function and functionaries, it does mention all the major account heads under each functionalary which eased the process of budget study.
- As per the budget structure of Bhopal Municipal Corporation, account heads for Revenue Income, Revenue Expenditure, Capital Income and Capital Expenditure are given together for each function.
- Bhopal is the only city providing data for receivables for taxes and cesses and sundry income elements.

## Indore

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	
	(Rs in Lakhs)																			
Total Revenue Receipts (a)	1,28,276			1,51,645			1,68,480						1,67,536						1,56,494	
Total Capital Receipts (b)	16,039			32,425			67,375						26,301						16,742	
<b>Total Municipal Receipts (a+b)</b>	<b>1,44,315</b>			<b>1,84,070</b>			<b>2,35,854</b>						<b>1,93,838</b>						<b>1,73,236</b>	
Total Revenue Expenditure (c)	98,002			1,15,269			1,32,814						1,33,675						1,22,482	
Total Capital Expenditure (d)	16,039			32,425			67,375						26,301						16,742	
<b>Total Municipal Expenditure (c+d)</b>	<b>1,14,041</b>			<b>1,47,694</b>			<b>2,00,188</b>						<b>1,59,976</b>						<b>1,39,224</b>	
Municipal Own Tax Income (e)	44,324			45,499			48,090						56,715						48,795	
Municipal Own Non-Tax Income (f)	15,423			24,311			29,260						27,927						25,359	
<b>Municipal Own Total Income (e+f)</b>	<b>59,747</b>			<b>69,809</b>			<b>77,350</b>						<b>84,642</b>						<b>74,153</b>	
Property Tax Receipts	0			29,473			32,112						39,014						0	
Salary Establishment Expenditure	28,697			31,094			34,847						41,342						41,729	
Administrative Expenditure	4,268			5,703			6,728						5,799						6,350	
Operation and Maintenance Expenditure	30,569			43,920			45,123						37,676						39,011	
Interest and Finance Expenditure	3,637			3,203			3,010						2,861						3,157	
Programme Expenditure	258			515			679						493						401	
Total State Transfers	53,874			71,689			79,706						65,385						55,366	
Central finance Commission Grant	0			10,147			11,424						17,509						0	
Any other revenue grant from Central Government (Centrally Sponsored Schemes)																				
Total Grants	1,10,932			1,18,858			1,28,502						1,55,621						1,43,691	
Borrowings + Loans	30,916			28,475			38,568						35,418						64,845	

### Key Observations:

- Indore Municipal Corporation does not publish any budget document on their website, nor do they provide with any hard or soft copies on request. Thus, audit reports had to be referred to acquire data for Actuals.
- Even the audit report uploaded on the website are incomplete leading to limited data availability for Indore.
- As the schedule tables for Income Statement where not available, there are multiple data gaps for Indore.
- As audit reports were referred, the Budget Estimates (BE) and Revised Estimates (RE) values were not available for the study.
- Property Tax and Grants received are the two parameters with data gaps.

## Coimbatore

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	
	(Rs in Lakhs)																			
Total Revenue Receipts (a)	56,641	66,271	59,012	48,821	68,768	76,802	66,053	97,538	86,192	86,192	84,758	54,234	63,503	86,040	69,852	83,426	83,426			
Total Capital Receipts (b)	49,561	41,786	36,711	32,277	59,276	29,487	47,802	84,230	50,915	50,915	1,30,860	91,003	1,27,082	1,76,980	83,653	1,48,371				
<b>Total Municipal Receipts (a+b)</b>	<b>1,06,202</b>	<b>1,08,057</b>	<b>95,724</b>	<b>81,097</b>	<b>1,28,044</b>	<b>1,06,289</b>	<b>1,13,855</b>	<b>1,81,768</b>	<b>1,37,107</b>	<b>1,37,107</b>	<b>2,15,618</b>	<b>1,45,237</b>	<b>1,90,585</b>	<b>2,63,020</b>	<b>1,53,505</b>	<b>2,31,797</b>				
Total Revenue Expenditure (c)	40,020	44,513	49,203	49,602	66,573	54,431	54,157	65,892	63,801	63,801	80,120	64,323	63,946	86,623	63,852	71,860				
Total Capital Expenditure (d)	28,895	60,612	45,943	44,191	58,590	51,671	58,705	1,15,401	73,224	73,224	1,35,383	87,001	1,37,769	1,76,292	92,110	1,60,482				
<b>Total Municipal Expenditure (c+d)</b>	<b>68,915</b>	<b>1,05,124</b>	<b>95,146</b>	<b>93,793</b>	<b>1,25,164</b>	<b>1,06,102</b>	<b>1,12,862</b>	<b>1,81,293</b>	<b>1,37,025</b>	<b>1,37,025</b>	<b>2,15,504</b>	<b>1,51,323</b>	<b>2,01,715</b>	<b>2,62,915</b>	<b>1,55,962</b>	<b>2,32,342</b>				
Municipal Own Tax Income (e)	15,384	17,121	17,212	20,537	18,705	21,228	16,707	33,605	22,748	22,748	24,101	15,263	16,667	18,115	18,177	20,854				
Municipal Own Non-Tax Income (f)	21,393	28,487	24,193	24,598	30,108	36,621	27,728	42,897	41,175	41,175	24,756	22,680	30,315	37,778	31,866	40,770				
<b>Municipal Own Total Income (e+f)</b>	<b>36,777</b>	<b>45,608</b>	<b>41,405</b>	<b>45,134</b>	<b>48,813</b>	<b>57,849</b>	<b>44,435</b>	<b>76,502</b>	<b>63,923</b>	<b>63,923</b>	<b>49,857</b>	<b>37,943</b>	<b>46,982</b>	<b>55,893</b>	<b>50,043</b>	<b>61,624</b>				
Property Tax Receipts	0	11,111	0	14,261	12,102	14,526	11,249	23,262	16,302	16,302	17,078	9,826	10,334	11,153	11,161	13,503				
Salary Establishment Expenditure	15,538	14,793	17,383	16,952	19,621	20,417	20,163	23,034	23,183	23,183	27,472	23,128	21,840	27,543	22,602	24,736				
Administrative Expenditure	3,059	1,491	1,670	1,798	1,959	1,854	2,096	2,191	2,537	2,537	3,111	2,914	2,747	4,553	2,471	2,736				
Operation and Maintenance Expenditure	18,847	17,450	25,536	26,058	24,993	26,518	28,753	34,344	31,664	31,664	41,802	36,895	36,683	48,390	36,063	38,939				
Interest and Finance Expenditure	596	712	944	933	1,365	1,246	1,278	1,171	1,408	1,408	2,095	1,336	1,803	1,811	2,045	2,114				
Programme Expenditure	34	50	2	24	250	25	121	300	39	39	500	50	15	500	671	0				
Total State Transfers	5,451	34,577	9,357	24,889	45,017	41,312	53,266	60,976	49,719	49,719	76,767	62,754	52,242	1,14,213	51,599	1,05,949				
Central Finance Commission Grant	0	0	0	2,848	7,500	5,943	5,943	9,000	3,188	3,188	12,400	17,414	13,114	9,000	4,500	5,116				
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	0	13,492	0	1,482	13,055	954	6,209	28,535	12,194	12,194	34,628	21,485	64,757	44,366	27,012	20,892				
Total Grants	68,447	48,068	30,545	29,219	65,497	48,209	65,418	1,05,026	65,101	65,101	1,30,509	1,01,654	1,30,449	1,67,579	94,319	1,32,108				
Borrowings + Loans	542	13,566	23,774	20,506	13,180	0	2,000	0	5,137	5,137	22,307	3,560	11,165	37,579	4,505	32,674				

### Key Observations:

- Coimbatore publishes all its budget documents on their website following the accounting code and structure suggested by NIMAM.
- Coimbatore City Municipal Corporation (CCMC) has 2017-18 and 2018-19 budget in English, while the remaining years have been published in the regional language of Tamil.
- CCMC has their budget divided under three sections namely, General Administration, Water Supply and Drainage Fund and Elementary Education Fund. Major account heads for all three sections had to be added during the study.
- One important observation for 2017-18 and 2018-19 is that even though Actuals, Revised Estimates and Budget Estimates data is mentioned in the summary of major account heads, in the detailed budget only Budget Estimates (BE) are mentioned. Due to this glitch, data for Property Tax for 2016-17 Actuals and Grants for 2016-17 Actuals and 2017-18 Revised Estimates is not available.

## Lucknow

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	BE
Total Revenue Receipts (a)	55,825	1,07,120	1,08,130	58,545	1,10,300	1,14,140	55,972	98,442	1,01,260	59,904	1,11,695	1,11,695	75,816	1,14,364	1,14,174	75,816	1,14,364	1,14,174	1,14,364	1,18,534
Total Capital Receipts (b)	40,725	60,315	77,315	49,275	73,015	78,815	20,348	70,616	91,115	26,763	52,206	64,200	51,699	51,300	51,300	51,699	51,300	51,300	51,300	67,400
<b>Total Municipal Receipts (a+b)</b>	<b>97,658</b>	<b>1,69,137</b>	<b>1,87,647</b>	<b>1,09,144</b>	<b>1,86,017</b>	<b>1,95,632</b>	<b>77,278</b>	<b>1,72,260</b>	<b>1,95,577</b>	<b>88,048</b>	<b>1,65,701</b>	<b>1,77,695</b>	<b>1,28,043</b>	<b>1,67,374</b>	<b>1,67,374</b>	<b>1,28,043</b>	<b>1,67,374</b>	<b>1,67,374</b>	<b>1,67,374</b>	<b>1,87,834</b>
Total Revenue Expenditure (c)	54,572	1,05,412	1,08,012	62,451	94,022	1,08,677	63,437	94,886	1,00,956	69,376	1,11,620	1,11,620	74,173	1,13,856	1,13,856	74,173	1,13,856	1,13,856	1,13,856	1,18,455
Total Capital Expenditure (d)	55,801	60,015	81,615	69,093	73,215	79,015	10,224	70,615	91,115	25,872	52,206	64,300	21,931	51,300	51,300	21,931	51,300	51,300	51,300	67,400
<b>Total Municipal Expenditure (c+d)</b>	<b>1,11,411</b>	<b>1,67,328</b>	<b>1,91,928</b>	<b>1,32,442</b>	<b>1,69,938</b>	<b>1,91,893</b>	<b>74,657</b>	<b>1,68,702</b>	<b>1,95,272</b>	<b>96,126</b>	<b>1,65,626</b>	<b>1,77,720</b>	<b>96,221</b>	<b>1,67,056</b>	<b>1,67,056</b>	<b>96,221</b>	<b>1,67,056</b>	<b>1,67,056</b>	<b>1,67,056</b>	<b>1,87,755</b>
Municipal Own Tax Income (e)	20,227	31,630	31,630	18,166	36,640	37,280	24,033	34,385	34,405	21,104	42,125	42,125	27,397	32,130	32,130	27,397	32,130	32,130	32,130	33,830
Municipal Own Non-Tax Income (f)	11,818	28,490	29,500	13,703	26,160	29,360	9,410	18,057	19,886	5,487	24,570	24,570	4,902	34,544	34,544	4,902	34,544	34,544	34,544	30,204
<b>Municipal Own Total Income (e+f)</b>	<b>32,045</b>	<b>60,120</b>	<b>61,130</b>	<b>31,868</b>	<b>62,800</b>	<b>66,640</b>	<b>33,444</b>	<b>52,442</b>	<b>54,291</b>	<b>26,591</b>	<b>66,695</b>	<b>66,695</b>	<b>32,299</b>	<b>66,674</b>	<b>66,674</b>	<b>32,299</b>	<b>66,674</b>	<b>66,674</b>	<b>66,674</b>	<b>64,034</b>
Property Tax Receipts	19,237	30,000	30,000	17,707	35,000	35,000	23,416	33,500	33,500	20,822	41,000	41,000	27,084	31,000	31,000	27,084	31,000	31,000	31,000	33,000
Salary Establishment Expenditure	14,204	19,355	20,355	13,926	18,655	18,005	16,944	14,880	16,575	18,242	19,090	19,090	18,461	20,035	20,035	18,461	20,035	20,035	20,685	21,901
Administrative Expenditure	5,083	9,190	9,190	6,767	9,100	9,900	6,843	6,645	8,815	9,511	10,935	11,505	8,945	12,035	12,035	8,945	12,035	12,035	12,035	14,315
Operation and Maintenance Expenditure	35,285	76,867	78,467	41,084	66,267	79,772	39,645	72,361	74,564	41,623	81,575	61,375	46,765	81,781	81,781	46,765	81,781	81,781	81,131	82,234
Interest and Finance Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Programme Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total State Transfers	45,547	77,815	77,815	29,616	63,115	68,915	32,104	56,416	77,884	46,725	53,606	64,600	52,712	68,700	68,700	52,712	68,700	68,700	68,700	80,100
Central Finance Commission Grant	6,459	8,000	10,000	14,445	15,000	15,000	9,360	18,000	18,000	12,397	22,000	22,000	22,200	22,400	22,400	22,200	22,400	22,400	22,400	29,600
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	12,759	21,500	36,500	31,891	42,400	42,400	1,413	42,200	42,200	954	1,600	2,600	304	2,700	2,700	304	2,700	2,700	2,700	2,200
Total Grants	64,765	1,07,315	1,24,315	75,952	1,20,515	1,26,315	42,877	1,16,616	1,38,084	60,076	77,206	89,200	75,216	93,800	93,800	75,216	93,800	93,800	93,800	1,09,700
Borrowings + Loans	0	0	0	0	0	0	0	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	10,000

### Key Observations:

- Lucknow Municipal Corporation (LMC) publishes two budget documents for a particular financial year. Budgeted document and Revised document. For this study, Revised document from 2017-18 to 2021-22 and budget document for 2022-23 have been considered. Due to this the estimated years in each document of that year differs.
- LMC has all its budget document published in the Hindi language. It also follows a department wise budget.
- Budgeting Structure for Lucknow consists of three accounts: Revenue Income, Capital Income and Higher Account.
- Due to the language barrier, it was a bit complex to get the correct translation and sort the account heads in the right category.

## Kanpur

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	BE	
	(Rs in Lakhs)																				
Total Revenue Receipts (a)	41,744	57,927	48,087	45,726	49,232	50,357	48,060	51,902	51,802	54,704	57,557	59,815	57,557	66,268	66,788	69,161	66,268	66,788	69,161	66,268	69,161
Total Capital Receipts (b)	13,299	14,411	29,702	28,662	30,993	31,793	13,625	21,052	21,152	15,063	23,768	36,780	23,768	26,156	28,586	28,116	26,156	28,586	28,116	26,156	28,116
<b>Total Municipal Receipts (a+b)</b>	<b>62,071</b>	<b>92,613</b>	<b>12,032</b>	<b>74,711</b>	<b>1,22,756</b>	<b>1,24,731</b>	<b>65,728</b>	<b>1,15,536</b>	<b>1,15,536</b>	<b>70,648</b>	<b>81,485</b>	<b>97,025</b>	<b>81,485</b>	<b>93,025</b>	<b>95,974</b>	<b>97,877</b>	<b>93,025</b>	<b>95,974</b>	<b>97,877</b>	<b>93,025</b>	<b>97,877</b>
Total Revenue Expenditure (c)	49,756	53,738	53,318	47,194	54,596	54,646	49,128	56,706	56,606	51,484	56,494	59,771	56,494	63,226	72,218	74,564	63,226	72,218	74,564	63,226	72,218
Total Capital Expenditure (d)	8,612	17,338	35,704	21,790	35,668	35,668	21,035	26,052	25,551	12,346	14,201	38,954	14,201	29,225	31,255	31,295	29,225	31,255	31,295	29,225	31,295
<b>Total Municipal Expenditure (c+d)</b>	<b>63,210</b>	<b>91,534</b>	<b>1,31,583</b>	<b>69,090</b>	<b>1,32,795</b>	<b>1,32,845</b>	<b>74,534</b>	<b>1,25,290</b>	<b>1,25,290</b>	<b>64,234</b>	<b>70,641</b>	<b>99,665</b>	<b>70,641</b>	<b>93,571</b>	<b>1,04,593</b>	<b>1,06,979</b>	<b>93,571</b>	<b>1,04,593</b>	<b>1,06,979</b>	<b>93,571</b>	<b>1,06,979</b>
Municipal Own Tax Income (e)	10,181	14,702	14,502	13,285	15,502	15,502	15,127	16,802	16,302	14,135	17,129	20,802	17,129	22,882	22,882	24,713	22,882	22,882	24,713	22,882	24,713
Municipal Own Non-Tax Income (f)	1,892	2,145	2,505	1,971	2,550	3,650	3,631	3,820	4,324	2,874	2,964	3,232	2,964	3,756	4,276	4,868	3,756	4,276	4,868	3,756	4,868
<b>Municipal Own Total Income (e+f)</b>	<b>12,073</b>	<b>16,846</b>	<b>17,006</b>	<b>15,257</b>	<b>18,051</b>	<b>19,151</b>	<b>18,757</b>	<b>20,621</b>	<b>20,621</b>	<b>17,009</b>	<b>20,093</b>	<b>24,033</b>	<b>20,093</b>	<b>26,638</b>	<b>27,158</b>	<b>29,580</b>	<b>26,638</b>	<b>27,158</b>	<b>29,580</b>	<b>26,638</b>	<b>29,580</b>
Property Tax Receipts	9,807	14,000	14,000	12,932	15,000	15,000	15,127	16,300	16,300	14,135	17,129	20,800	17,129	22,880	22,880	24,711	22,880	22,880	24,711	22,880	24,711
Salary Establishment Expenditure	32,358	38,280	38,280	36,011	40,380	40,420	38,008	40,455	40,455	41,400	43,655	42,761	41,903	45,461	49,561	53,561	45,461	49,561	53,561	45,461	49,561
Administrative Expenditure	1,205	2,419	2,369	1,544	1,897	2,037	3,885	2,257	2,187	1,750	2,442	2,757	2,104	3,149	2,979	3,345	3,149	2,979	3,345	3,149	3,345
Operation and Maintenance Expenditure	14,977	11,191	10,871	8,947	10,521	10,391	6,529	12,496	12,466	7,668	13,126	12,972	11,351	13,194	17,841	15,901	13,194	17,841	15,901	13,194	15,901
Interest and Finance Expenditure	453	458	458	399	458	458	547	458	458	398	612	508	612	755	755	755	755	755	755	755	755
Programme Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total State Transfers	31,714	52,007	57,200	30,803	56,669	57,544	30,007	57,594	32,672	38,208	38,207	37,261	38,207	40,446	40,596	40,496	40,446	40,596	40,496	40,446	40,496
Central finance Commission Grant	9,414	7,200	8,274	13,293	13,100	13,100	10,707	13,100	13,100	12,834	12,834	30,400	12,834	22,620	23,300	23,300	22,620	23,300	23,300	22,620	23,300
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	1,213	7,425	25,679	12,296	25,679	25,679	5,150	14,963	39,882	2,560	362	3,180	362	1,820	1,720	1,750	1,820	1,720	1,750	1,820	1,750
Total Grants	45,346	70,478	98,025	59,454	99,494	1,00,369	46,970	89,704	89,704	53,639	61,392	72,991	61,392	66,386	68,816	68,296	66,386	68,816	68,296	66,386	68,296
Borrowings + Loans	4,649	5,285	5,285	0	5,207	5,207	0	5,207	5,207	0	107	1	107	1	1	1	1	1	1	1	1

### Key Observations:

- Similar to Lucknow, Nagar Nigam Kanpur also publishes two budget documents for a particular financial year.
- In addition to Revenue and Capital account it separately shows 'Reserve Fund (JNNURM)'.
- Kanpur refers to the account head wise format for budgeting structure.

## Srinagar

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	
Total Revenue Receipts (a)	1,086	813	1,373		1,595			1,602	1,373		1,595		9,596		1,480		1,480		2,206	
Total Capital Receipts (b)																				
<b>Total Municipal Receipts (a+b)</b>	<b>1,086</b>	<b>813</b>	<b>1,373</b>	<b>0</b>	<b>1,595</b>	<b>0</b>	<b>0</b>	<b>1,602</b>	<b>1,373</b>	<b>0</b>	<b>1,595</b>	<b>0</b>	<b>9,596</b>	<b>0</b>	<b>1,480</b>	<b>0</b>	<b>1,480</b>	<b>0</b>	<b>2,206</b>	
Total Revenue Expenditure (c)	15,242	18,343	20,483	21,549	24,576	24,576	30,546	31,189	29,113	23,865	31,132	35,117	35,117	37,294	37,294					
Total Capital Expenditure (d)	15,242	18,343	20,483	21,549	24,576	24,576	30,546	31,189	29,113	23,865	31,132	35,117	35,117	37,294	37,294					
Municipal Own Tax Income (e)	46	34	49		62	62		68	31		74	19		77	77				86	
Municipal Own Non-Tax Income (f)	1,040	779	1,324		1,533	1,533		1,533	1,403		1,629	941		1,499	1,499				2,120	
<b>Municipal Own Total Income (e+f)</b>	<b>1,086</b>	<b>813</b>	<b>1,373</b>	<b>0</b>	<b>1,595</b>	<b>0</b>	<b>0</b>	<b>1,602</b>	<b>1,433</b>	<b>0</b>	<b>1,703</b>	<b>960</b>	<b>0</b>	<b>1,576</b>	<b>1,480</b>	<b>0</b>	<b>1,480</b>	<b>0</b>	<b>2,206</b>	
Property Tax Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salary Establishment Expenditure	10,278	11,247	12,026	10,990	16,452	17,281	17,281	19,592	16,394	15,305	17,231	20,407	17,305	21,200	21,289				22,703	
Administrative Expenditure	181	457	456	293	479	234	234	524	557	296	669	563	209	584	1,225				1,393	
Operation and Maintenance Expenditure	4,783	6,638	8,001	10,290	7,865	13,017	13,017	11,031	12,092	8,264	13,232	14,144	2,574	15,506	5,543				7,140	
Interest and Finance Expenditure																				
Programme Expenditure																				
Total State Transfers																				
Central finance Commission Grant																				
Any other revenue grant from Central Government (Centrally Sponsored Schemes)																				
Total Grants																				
Borrowings + Loans																				

### Key Observations:

- Srinagar Municipal Corporation (SMC) being a newly formed corporation has varied practices of budgeting and accounting.
- They do not publish budget documents on their website. Hardcopies for 2018-19, 2020-21 and 2021-22 were collected during the visit to the city. Budget copy for 2017-18 and 2019-20 are not available at the corporation.
- The city government have a small budget with limited data provided.
- Presently, Property Tax is not applicable in Srinagar.
- Similar to Municipal Corporation of Delhi, Srinagar also has Plan and Non-plan budget. But the plan budget i.e. capital account has not been made available yet, due to which data for state transfers and central government grants have not been obtained.

- They show two accounts in their Revenue Income: Tax Revenue and Non-Tax Revenue. Many elements of Non-Tax Revenue have been categorised under tax revenue which had to be categorised as per the accounting principle.
- Moreover, they only provide data for Budget and Revised Estimates for Revenue Income, while data for Actuals is missing.
- Srinagar, provides a list of expenses under its revenue expenditure account which had to be sorted under the relevant account heads. They do not have Interest and Finance Expenditure and Programme Expenditure.

## 6.4 Cities below 10 Lakh Population

### Mangaluru

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	RE
	(Rs in Lakhs)																			
Total Revenue Receipts (a)	19,972	31,070	22,953	22,151	31,084	26,361	21,381	29,370	21,520	21,888	31,389	25,368	24,750	32,325	31,077	24,750	32,325	31,077	34,472	34,472
Total Capital Receipts (b)	8,902	51,625	9,116	15,310	34,926	17,923	8,683	30,232	10,579	13,222	4,34,923	2,498	10,915	24,536	9,456	10,915	24,536	9,456	17,780	17,780
<b>Total Municipal Receipts (a+b)</b>	<b>28,874</b>	<b>82,695</b>	<b>32,070</b>	<b>37,461</b>	<b>66,009</b>	<b>44,284</b>	<b>30,063</b>	<b>59,602</b>	<b>32,099</b>	<b>35,109</b>	<b>4,66,313</b>	<b>27,866</b>	<b>35,666</b>	<b>56,861</b>	<b>40,533</b>	<b>35,666</b>	<b>56,861</b>	<b>40,533</b>	<b>52,252</b>	<b>52,252</b>
Total Revenue Expenditure (c)	14,765	22,338	18,527	15,552	22,547	18,612	16,675	20,752	17,709	16,186	23,213	17,976	18,338	21,314	20,516	18,338	21,314	20,516	20,279	20,279
Total Capital Expenditure (d)	14,442	68,163	16,519	16,634	44,479	21,823	15,449	35,133	16,472	15,724	45,575	27,732	15,343	33,586	23,210	15,343	33,586	23,210	30,425	30,425
<b>Total Municipal Expenditure (c+d)</b>	<b>29,207</b>	<b>90,501</b>	<b>35,046</b>	<b>32,186</b>	<b>67,026</b>	<b>40,435</b>	<b>32,123</b>	<b>55,885</b>	<b>34,181</b>	<b>31,910</b>	<b>68,788</b>	<b>45,707</b>	<b>33,680</b>	<b>54,900</b>	<b>43,726</b>	<b>33,680</b>	<b>54,900</b>	<b>43,726</b>	<b>50,704</b>	<b>50,704</b>
Municipal Own Tax Income (e)	4,129	5,602	4,815	4,095	5,900	5,710	4,613	6,100	5,952	4,258	7,495	5,340	5,188	7,995	8,100	5,188	7,995	8,100	9,400	9,400
Municipal Own Non-Tax Income (f)	10,810	14,437	10,299	9,831	14,079	13,224	8,867	12,320	8,073	9,924	13,344	12,015	11,484	14,025	15,229	11,484	14,025	15,229	16,872	16,872
<b>Municipal Own Total Income (e+f)</b>	<b>14,939</b>	<b>20,039</b>	<b>15,114</b>	<b>13,926</b>	<b>19,979</b>	<b>18,934</b>	<b>13,480</b>	<b>18,420</b>	<b>14,025</b>	<b>14,182</b>	<b>20,839</b>	<b>17,355</b>	<b>16,672</b>	<b>22,020</b>	<b>23,329</b>	<b>16,672</b>	<b>22,020</b>	<b>23,329</b>	<b>26,272</b>	<b>26,272</b>
Property Tax Receipts	4,082	5,589	4,861	4,158	5,800	5,590	4,685	5,978	5,781	4,348	7,172	5,523	5,369	7,733	7,961	5,369	7,733	7,961	9,084	9,084
Salary Establishment Expenditure	2,015	4,250	2,455	2,052	3,733	2,762	2,725	3,087	2,983	3,201	3,856	3,160	2,502	3,312	2,527	2,502	3,312	2,527	2,621	2,621
Administrative Expenditure	590	4,115	612	646	965	661	818	686	835	606	1,070	761	24,750	791	24,750	24,750	791	24,750	24,750	24,750
Operation and Maintenance Expenditure	11,616	13,371	14,802	12,686	16,888	15,020	14,044	16,819	13,747	12,122	18,152	13,692	1,906	15,672	2,624	1,906	15,672	2,624	2,146	2,146
Interest and Finance Expenditure	0	6	3	0	3	12	0	10	6	9	6	4	22	4	38	22	4	38	50	50
Programme Expenditure	145	369	180	135	508	46	110	50	138	10,400	130	234	238	152	278	238	152	278	203	203
Total State Transfers	12,187	20,447	15,461	14,992	35,579	11,995	14,385	17,284	16,075	17,632	4,40,879	7,605	16,072	31,441	14,644	16,072	31,441	14,644	22,580	22,580
Central finance Commission Grant	1,545	1,536	1,543	1,543	2,277	2,004	1,754	2,800	1,650	2,824	3,100	2,345	2,345	2,500	1,738	2,345	2,500	1,738	1,900	1,900
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	203	12,570	494	95	8,145	194	425	1,010	349	471	1,495	561	499	901	695	499	901	695	1,460	1,460
Total Grants	13,935	34,533	17,498	16,630	46,001	14,193	16,564	21,094	18,074	20,927	4,45,474	10,511	18,916	34,841	17,077	18,916	34,841	17,077	25,940	25,940
Borrowings + Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

#### Key Observations:

- Mangaluru City Corporation (MCC) has budget for year 2019-20 published in their regional language of Telugu, while the other years are available in English.
- MCC follows a department wise budget format leading to a list of detailed account heads mentioned under each department. The budget heads for Revenue Income and Revenue Expenditure had to be categorised and calculated for each account head.
- Mangaluru receives significant revenue for Solid Waste Management Cess and also generates notable revenue from water supply service, which leads to high share of Own Non-Tax Income to Total Income.

- Like Bengaluru, MCC also has Revenue Account, Capital Account and Extra-Ordinary Account. It was observed that most of the state transfers / grants and grants received from central government for schemes and finance commission have been mentioned under Extra-Ordinary Account.
- As extra ordinary account is an account shown for book keeping purpose, Grants, funds and transfers cannot be shown under that head. These detailed heads for grants and transfers were identified and included under State or central government grants as a part Capital Grants.

## Kochi

Data Points	2016-17		2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE											
Total Revenue Receipts (a)	18,401	40,676	45,032	31,079	38,834	49,007	57,094	47,732	55,721	60,603	54,252	65,268	65,043	81,048					
Total Capital Receipts (b)	13,408	38,036	15,837	12,563	16,142	42,137	19,968	6,099	40,354	9,528	7,121	16,953	9,945	23,461					
<b>Total Municipal Receipts (a+b)</b>	<b>31,809</b>	<b>78,712</b>	<b>60,869</b>	<b>43,642</b>	<b>54,976</b>	<b>91,144</b>	<b>77,062</b>	<b>53,831</b>	<b>96,075</b>	<b>70,131</b>	<b>61,373</b>	<b>82,221</b>	<b>74,988</b>	<b>1,04,510</b>					
Total Revenue Expenditure (c)	14,560	35,782	30,917	17,476	36,775	46,234	45,988	48,551	55,578	61,643	49,550	73,165	61,444	78,492					
Total Capital Expenditure (d)	16,202	46,448	28,515	26,071	13,360	48,285	41,384	3,583	40,005	5,260	7,769	14,312	17,949	27,410					
<b>Total Municipal Expenditure (c+d)</b>	<b>30,762</b>	<b>82,230</b>	<b>59,432</b>	<b>43,547</b>	<b>88,899</b>	<b>94,519</b>	<b>87,373</b>	<b>52,134</b>	<b>95,583</b>	<b>66,903</b>	<b>57,319</b>	<b>87,477</b>	<b>79,393</b>	<b>1,05,902</b>					
Municipal Own Tax Income (e)	11,601	17,768	11,921	11,495	14,046	12,241	17,243	14,087	17,133	17,033	15,031	19,823	18,672	19,695					
Municipal Own Non-Tax Income (f)	3,360	8,621	4,961	5,253	9,568	7,828	5,256	5,169	6,578	4,423	3,632	5,399	5,676	6,327					
<b>Municipal Own Total Income (e+f)</b>	<b>14,960</b>	<b>26,389</b>	<b>16,882</b>	<b>16,748</b>	<b>23,613</b>	<b>20,069</b>	<b>22,499</b>	<b>19,256</b>	<b>23,711</b>	<b>21,456</b>	<b>18,663</b>	<b>25,222</b>	<b>24,348</b>	<b>26,022</b>					
Property Tax Receipts	7,403	9,600	8,300	7,945	10,000	10,000	13,400	11,487	13,000	13,000	11,545	15,400	14,766	15,500					
Salary Establishment Expenditure	5,205	8,679	9,626	6,319	10,536	7,951	7,939	10,581	8,217	11,596	10,328	14,747	12,509	13,961					
Administrative Expenditure	193	795	528	487	648	744	4,143	1,232	1,998	2,061	683	2,427	1,054	1,247					
Operation and Maintenance Expenditure	1,629	12,612	6,038	1,984	9,674	11,242	13,271	8,550	12,934	15,641	7,944	18,122	11,440	12,531					
Interest and Finance Expenditure	126	851	232	193	290	154	133	0	158	100	0	100	200	250					
Programme Expenditure	7,404	674	14,288	8,300	15,670	18,089	20,326	0	32,143	620	16	610	620	680					
Total State Transfers	13,058	19,098	25,528	11,057	38,444	17,494	26,838	25,507	25,990	32,802	32,399	33,290	41,636	61,502					
Central finance Commission Grant	0	0	6,904	4,478	5,334	4,962	8,420	535	6,423	3,475	0	3,475	0	0					
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	1,040	16,104	0	1,275	1,690	23,501	9,536	13,435	25,228	6,398	9,311	12,039	8,988	11,970					
Total Grants	14,099	35,201	32,432	16,810	45,467	49,998	45,266	25,776	57,641	36,303	26,411	36,793	30,070	43,813					
Borrowings + Loans	1,018	14,862	9,266	1,064	9,550	1,779	2	457	2	2,482	1,000	6,800	0	3,000					

### Key Observations:

- Kochi Municipal Corporation has only two budget documents (2019-20 and 2021-22) published on the website as per October 2022. Whereas the file for 2020-21 consists of only budget speech. Hard copies for 2020-21 and 2022-23 were collected during the visit, while other years were provided as soft copies.
- Even though Kochi follows the Account head format for budgeting, and uses the coding as per the NIMAM, the format for 2022-23 is different than that from the previous years. This shows that the format of the budget just not differs between cities also varies for the same city over years.
- Kochi Municipal Corporation includes GST compensation, Toll charges, service cess, service charge on central government buildings elements of non-tax income as own tax income. The tax and non-tax income for Kochi had been categorised as per the accounting principles.

## Thiruvananthapuram

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	
	(Rs in Lakhs)																			
Total Revenue Receipts (a)	31,516	48,907	43,704	31,785	49,388	47,801	38,381	54,309	50,648	33,307	54,716	74,093	54,331	77,591	96,452					
Total Capital Receipts (b)	8,145	32,421	25,290	9,775	38,790	36,504	20,061	43,177	41,557	21,644	42,069	2,565	57,217	9,943	11,295					
<b>Total Municipal Receipts (a+b)</b>	<b>39,661</b>	<b>81,328</b>	<b>68,995</b>	<b>41,560</b>	<b>88,179</b>	<b>84,305</b>	<b>58,442</b>	<b>97,486</b>	<b>92,205</b>	<b>54,951</b>	<b>96,785</b>	<b>76,658</b>	<b>1,11,548</b>	<b>87,534</b>	<b>1,07,746</b>					
Total Revenue Expenditure (c)	14,070	47,659	38,575	25,542	51,712	41,462	34,822	53,090	45,241	25,682	52,390	59,105	54,188	74,823	1,13,488					
Total Capital Expenditure (d)	14,070	51,237	21,474	15,503	58,177	31,411	17,391	68,232	50,627	17,572	61,444	7,293	81,771	10,073	22,140					
<b>Total Municipal Expenditure (c+d)</b>	<b>35,646</b>	<b>98,896</b>	<b>60,049</b>	<b>41,045</b>	<b>1,09,890</b>	<b>72,873</b>	<b>52,213</b>	<b>1,21,322</b>	<b>95,868</b>	<b>43,254</b>	<b>96,913</b>	<b>66,398</b>	<b>1,35,959</b>	<b>84,896</b>	<b>1,35,628</b>					
Municipal Own Tax Income (e)	9,952	16,425	11,562	9,642	13,545	12,746	11,781	14,955	13,539	10,123	13,654	10,372	15,369	15,294	17,350					
Municipal Own Non-Tax Income (f)	3,548	4,548	5,130	3,648	7,909	7,139	4,557	8,683	8,196	6,454	8,954	9,602	11,380	11,596	15,032					
<b>Municipal Own Total Income (e+f)</b>	<b>13,500</b>	<b>20,973</b>	<b>16,692</b>	<b>13,289</b>	<b>21,454</b>	<b>19,885</b>	<b>16,337</b>	<b>23,638</b>	<b>21,735</b>	<b>16,577</b>	<b>24,074</b>	<b>22,608</b>	<b>26,749</b>	<b>26,890</b>	<b>32,382</b>					
Property Tax Receipts	5,019	10,500	7,000	5,307	8,300	8,000	6,426	8,600	8,000	5,683	8,200	8,000	8,900	8,991	10,000					
Salary Establishment Expenditure	7,807	10,890	10,194	10,241	11,351	11,714	6,723	12,586	12,187	9,473	10,126	10,751	12,767	11,449	13,104					
Administrative Expenditure	230	525	669	829	749	382	246	519	408	228	377	303	368	806	966					
Operation and Maintenance Expenditure	2,396	5,015	5,716	3,612	6,722	4,987	7,826	6,421	5,659	2,238	7,719	5,773	7,235	4,712	5,503					
Interest and Finance Expenditure	0	11	11	0	2	2	0	0	1	0	2	1	3	1	1					
Programme Expenditure	11,139	9,825	5,833	10,857	10,820	8,246	20,023	8,062	6,590	13,725	7,246	8,824	7,434	500	550					
Total State Transfers	18,017	27,128	26,202	18,496	28,324	28,334	22,043	28,234	26,286	16,730	30,016	24,820	26,450	20,472	22,432					
Central Finance Commission Grant	5,819	10,985	11,006	6,212	10,613	10,623	7,268	14,340	14,340	3,381	14,340	9,490	14,340	3,994	2,590					
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	0	8,105	2,407	0	14,120	10,941	112	13,000	9,060	12,766	19,550	11,922	0	26,028	0					
Total Grants	24,144	46,218	39,616	25,041	53,057	49,888	39,058	55,575	49,776	29,174	63,906	58,486	66,818	64,159	79,318					
Borrowings + Loans	236	111	0	0	111	2,000	0	5,000	7,505	7,233	2,810	2,188	1,210	1,334	2,500					

### Key Observations:

- Out of the six years, budget for 2019-20, 2020-21 and 2021-22 is available on the official website of Thiruvananthapuram Municipal Corporation (TMC).
- Kochi and Thiruvananthapuram have followed a very similar format for budgeting and both the cities have changed the format for the year 2022-23.
- Service Charge on Central Govt. Buildings which is a non-tax income as per the accounting principle, was shifted from tax income to non-tax income in the TMC budget study.

## Bhubaneswar

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	BE													
	(Rs in Lakhs)																			
Total Revenue Receipts (a)	28,482	25,758	29,021	30,871	33,938	31,157	37,844	33,969	37,844	38,772	45,776	40,833	57,292	37,803	51,746	54,389	54,389			
Total Capital Receipts (b)	1,512	7,611	2,060	2,764	2,494	2,494	6,359	5,541	6,359	17,001	23,919	21,566	15,408	26,154	16,658	10,003	10,003			
<b>Total Municipal Receipts (a+b)</b>	<b>29,994</b>	<b>33,369</b>	<b>31,081</b>	<b>33,635</b>	<b>36,432</b>	<b>33,651</b>	<b>44,203</b>	<b>39,510</b>	<b>44,203</b>	<b>55,773</b>	<b>69,695</b>	<b>62,398</b>	<b>72,700</b>	<b>63,957</b>	<b>68,405</b>	<b>64,392</b>	<b>64,392</b>			
Total Revenue Expenditure (c)	11,796	19,170	12,631	17,318	21,819	22,336	20,600	22,629	26,010	25,957	27,420	37,020	39,760	39,000	43,647	36,468	36,468			
Total Capital Expenditure (d)	8,005	13,727	14,706	10,743	13,111	14,021	11,003	15,305	10,274	8,090	42,716	9,190	9,733	23,961	17,922	23,660	23,660			
<b>Total Municipal Expenditure (c+d)</b>	<b>19,801</b>	<b>32,897</b>	<b>27,337</b>	<b>28,061</b>	<b>34,930</b>	<b>36,357</b>	<b>31,603</b>	<b>37,934</b>	<b>36,284</b>	<b>34,047</b>	<b>70,136</b>	<b>46,209</b>	<b>49,493</b>	<b>62,960</b>	<b>61,570</b>	<b>60,128</b>	<b>60,128</b>			
Municipal Own Tax Income (e)	4,871	5,914	5,914	5,398	6,483	5,588	4,715	5,700	6,250	5,189	7,428	9,723	5,948	13,103	8,116	9,662	9,662			
Municipal Own Non-Tax Income (f)	5,517	7,121	4,833	4,809	6,988	5,102	5,273	5,561	5,729	9,614	7,428	5,452	6,879	7,022	10,904	9,268	9,268			
<b>Municipal Own Total Income (e+f)</b>	<b>10,388</b>	<b>13,035</b>	<b>10,747</b>	<b>10,207</b>	<b>13,471</b>	<b>10,690</b>	<b>9,988</b>	<b>11,261</b>	<b>11,979</b>	<b>14,804</b>	<b>23,229</b>	<b>15,176</b>	<b>12,828</b>	<b>20,125</b>	<b>19,020</b>	<b>18,930</b>	<b>18,930</b>			
Property Tax Receipts	3,263	4,428	4,428	4,013	4,649	4,649	3,743	4,742	4,742	4,246	15,000	9,065	5,627	12,581	7,282	8,158	8,158			
Salary Establishment Expenditure	6,142	6,833	7,329	6,001	7,786	8,244	6,629	8,399	878	7,686	0	7,272	7,648	7,682	7,754	9,096	9,096			
Administrative Expenditure	781	718	763	518	723	723	529	774	967	551	1,022	488	892	749	985	1,039	1,039			
Operation and Maintenance Expenditure	8,782	10,142	10,391	9,308	10,900	10,884	11,131	11,348	11,007	10,327	15,836	10,900	12,280	15,204	16,596	15,960	15,960			
Interest and Finance Expenditure	22	97	97	51	97	97	97	128	128	108	146	146	101	123	99	161	161			
Programme Expenditure	146	84	84	88	147	109	47	145	108	68	145	76	116	715	317	718	718			
Total State Transfers	13,982	11,686	11,686	16,423	15,152	15,152	21,513	20,431	21,249	32,475	39,975	35,366	45,425	29,951	38,580	31,185	31,185			
Central finance Commission Grant	3,420	4,951	4,951	3,616	4,180	4,180	4,076	4,280	4,280	5,650	4,000	10,563	14,414	10,810	10,900	11,550	11,550			
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	1,762	2,897	2,897	3,098	2,929	2,929	891	2,987	6,145	2,693	1,741	929	921	2,695	375	2,946	2,946			
Total Grants	19,163	19,534	19,534	23,137	22,261	22,261	26,479	27,698	31,674	40,817	45,716	46,857	60,262	43,456	49,854	45,681	45,681			
Borrowings + Loans	443	800	800	561	700	700	222	550	550	126	750	250	0	250	250	500	500			

### Key Observations:

- Bhubaneswar Municipal Corporation has not published any budget documents on their website or on any public domain after the year 2019-20. The budget documents from 2020-21 to 2022-23 were collected from the corporation.
- Budget documents for Bhubaneswar provide account summary for Budget Estimates. Actuals and Revised estimates are not mentioned in the budget summary.
- Bhubaneswar follows the account head format of budgeting.
- Instead of Property Tax, Bhubaneswar levies Holding Tax.

## Cutback

Data Points	2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE
Total Revenue Receipts (a)	16,563	27,598		21,030	31,208		21,533	33,033		30,048		38,037	40,219	
Total Capital Receipts (b)														
<b>Total Municipal Receipts (a+b)</b>	<b>16,563</b>	<b>27,598</b>		<b>21,030</b>	<b>31,208</b>		<b>21,533</b>	<b>33,033</b>		<b>30,048</b>		<b>38,037</b>	<b>40,219</b>	
Total Revenue Expenditure (c)	17,049	27,486		15,602	31,093		20,125	32,908		20,149		37,942	24,060	
Total Capital Expenditure (d)														
<b>Total Municipal Expenditure (c+d)</b>	<b>17,049</b>	<b>27,486</b>		<b>15,602</b>	<b>31,093</b>		<b>20,125</b>	<b>32,908</b>		<b>20,149</b>		<b>37,942</b>	<b>24,060</b>	
Municipal Own Tax Income (e)	1,199	1,558		3,290	2,508		1,623	2,608		4,187		3,370	2,120	3,224
Municipal Own Non-Tax Income (f)	1,632	1,541		1,363	1,792		1,483	1,856		1,489		2,312	1,709	2,014
<b>Municipal Own Total Income (e+f)</b>	<b>2,831</b>	<b>3,099</b>		<b>4,654</b>	<b>4,300</b>		<b>3,106</b>	<b>4,464</b>		<b>5,676</b>		<b>5,682</b>	<b>3,829</b>	<b>5,238</b>
Property Tax Receipts	989	1,300		3,060	2,000		1,433	2,200		4,000		3,150	2,065	3,124
Salary Establishment Expenditure	5,898	7,099		5,793	9,284		5,920	13,348		6,961		10,067	6,560	9,642
Administrative Expenditure	202	237		119	312		127	336		131		426	1,137	597
Operation and Maintenance Expenditure	1,280	6,608		1,212	6,695		2,122	8,363		2,478		9,719	2,820	10,804
Interest and Finance Expenditure	365	16		436	435		405	515		441		380	496	675
Programme Expenditure	0	0		0	0		0	0		0		0	0	0
Total State Transfers	11,152	11,219		11,811	12,098		15,157	15,428		17,913		25,700	24,556	32,985
Central finance Commission Grant	2,368	2,500		2,624	2,800		2,958	3,500		4,034		6,200	10,732	7,200
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	211	10,280		1,941	11,510		313	9,141		3,062		455	1,101	4,075
Total Grants	13,732	24,499		16,376	26,908		18,428	28,569		24,372		32,355	36,389	44,260
Borrowings + Loans	0	500		0	500		0	500		0		0	0	0

(Rs in Lakhs)

### Key Observations:

- Similar to Surat Municipal Corporation, Cuttack also publishes its budget data on the website portal with PDF files for each account head.
- As per the budget data provided by the officials, Cuttack Municipal Corporation (CMC) do not have capital account; or the data for capital income and expenditure has not been accounted in the budget files.
- CMC does not provide data for Revised Estimates.

## Udaipur

Data Points	2016-17		2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		
	Actual	BE	RE	BE																
	(Rs in Lakhs)																			
Total Revenue Receipts (a)	11,843	12,534	12,534	12,805	13,485	13,485	13,674	14,764	15,554	15,554	15,554	15,113	15,632	17,366	17,366	18,660	18,660	18,660	21,052	21,052
Total Capital Receipts (b)	3,946	9,720	4,720	6,132	3,855	8,855	9,644	9,133	10,167	10,167	10,167	4,290	6,974	3,625	3,625	5,642	5,642	5,642	4,546	4,546
<b>Total Municipal Receipts (a+b)</b>	<b>15,788</b>	<b>22,254</b>	<b>17,254</b>	<b>18,937</b>	<b>17,340</b>	<b>22,340</b>	<b>23,318</b>	<b>23,897</b>	<b>25,721</b>	<b>25,721</b>	<b>25,721</b>	<b>19,403</b>	<b>22,605</b>	<b>20,991</b>	<b>20,991</b>	<b>24,301</b>	<b>24,301</b>	<b>24,301</b>	<b>25,598</b>	<b>25,598</b>
Total Revenue Expenditure (c)	8,166	12,458	13,008	11,120	11,618	11,618	12,852	12,281	14,188	14,188	14,188	14,275	10,922	15,480	15,480	15,168	15,168	15,168	19,996	19,996
Total Capital Expenditure (d)	8,217	22,525	15,575	9,305	12,847	17,847	12,605	9,585	16,933	16,933	16,933	8,400	8,490	7,194	7,194	9,354	9,354	9,354	9,807	9,807
<b>Total Municipal Expenditure (c+d)</b>	<b>16,384</b>	<b>34,983</b>	<b>28,583</b>	<b>20,426</b>	<b>24,465</b>	<b>29,465</b>	<b>25,457</b>	<b>21,867</b>	<b>31,121</b>	<b>31,121</b>	<b>31,121</b>	<b>22,675</b>	<b>19,412</b>	<b>22,673</b>	<b>22,673</b>	<b>24,522</b>	<b>24,522</b>	<b>24,522</b>	<b>29,803</b>	<b>29,803</b>
Municipal Own Tax Income (e)	1,073	1,152	1,152	1,269	1,150	1,150	959	661	1,320	1,320	1,320	871	918	1,000	1,000	1,050	1,050	1,050	1,150	1,150
Municipal Own Non-Tax Income (f)	2,252	2,925	2,925	2,234	3,033	3,033	2,481	2,846	2,962	2,962	2,962	1,843	2,332	2,726	2,726	3,989	3,989	3,989	4,920	4,920
<b>Municipal Own Total Income (e+f)</b>	<b>3,325</b>	<b>4,077</b>	<b>4,077</b>	<b>3,502</b>	<b>4,183</b>	<b>4,183</b>	<b>3,441</b>	<b>3,507</b>	<b>4,282</b>	<b>4,282</b>	<b>4,282</b>	<b>2,713</b>	<b>3,249</b>	<b>3,726</b>	<b>3,726</b>	<b>5,039</b>	<b>5,039</b>	<b>5,039</b>	<b>6,070</b>	<b>6,070</b>
Property Tax Receipts	1,072	1,100	1,100	1,248	1,100	1,100	959	661	1,300	1,300	1,300	871	918	1,000	1,000	1,050	1,050	1,050	1,150	1,150
Salary Establishment Expenditure	5,740	6,421	6,421	6,154	6,667	6,667	8,642	8,395	9,697	9,697	9,697	10,319	8,409	10,538	10,538	11,465	11,465	11,465	12,615	12,615
Administrative Expenditure	207	1,379	1,129	645	623	623	245	483	586	473	483	561	507	664	664	810	810	810	858	858
Operation and Maintenance Expenditure	1,968	3,102	5,089	4,065	4,012	4,012	3,689	3,093	3,539	3,692	3,692	3,263	1,899	4,034	4,034	2,763	2,763	2,763	6,270	6,270
Interest and Finance Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Programme Expenditure	97	1,293	101	88	101	101	109	185	191	121	185	21	20	101	101	36	36	36	122	122
Total State Transfers	10,211	10,127	10,127	10,849	10,362	10,362	11,803	12,364	11,854	11,854	11,854	13,897	16,197	14,591	14,591	15,181	15,181	15,181	16,727	16,727
Central Finance Commission Grant	975	1,000	1,000	1,128	1,200	1,200	1,383	2,571	1,200	1,200	1,200	1,606	1,606	1,600	1,600	2,772	2,772	2,772	1,800	1,800
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	3	5,090	90	2,240	170	5,160	5,272	4,051	6,630	6,630	6,630	219	468	302	302	77	77	77	145	145
Total Grants	2,732	7,750	2,750	4,025	2,420	2,420	8,225	7,730	3,412	3,412	3,412	3,322	5,889	2,853	2,853	4,410	4,410	4,410	3,690	3,690
Borrowings + Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

### Key Observations:

- As of October 2022, none of the budget documents for Udaipur Municipal Corporation (UMC) have been uploaded on their official website. Instead of budget documents, Udaipur has accounts document in Hindi language uploaded on the website.
- Udaipur mainly follows the budgeting format of Jaipur Municipal Corporation.
- Therefore, UMC also includes Octroi Compensation under their own tax income. Following the accounting principles, Octroi Compensation and Sewerage Connection Shulk were shifted from tax income to non-tax income.
- The term for property tax in Udaipur is Urban Development Tax.

## Gangtok

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	
	(Rs. in Lakhs)																			
Total Revenue Receipts (a)	1,244	1,379	1,650	1,579	1,751	2,346	1,720	2,742	2,281	1,453	2,956	2,891	3,140	2,536	3,118					
Total Capital Receipts (b)	48	0	0	195	0	0	56	0	0	66	0	104	0	0	0					
<b>Total Municipal Receipts (a+b)</b>	<b>1,292</b>	<b>1,379</b>	<b>1,650</b>	<b>1,774</b>	<b>1,751</b>	<b>2,346</b>	<b>1,776</b>	<b>2,742</b>	<b>2,281</b>	<b>1,519</b>	<b>2,956</b>	<b>2,995</b>	<b>3,140</b>	<b>2,536</b>	<b>3,118</b>					
Total Revenue Expenditure (c)	570	1,074	1,538	927	1,817	2,275	1,112	1,953	1,600	1,175	2,203	1,110	2,409	1,829	2,036					
Total Capital Expenditure (d)	345	297	9	249	369	907	733	972	936	196	701	1,052	769	843	978					
<b>Total Municipal Expenditure (c+d)</b>	<b>916</b>	<b>1,370</b>	<b>1,547</b>	<b>1,176</b>	<b>2,186</b>	<b>3,182</b>	<b>845</b>	<b>2,925</b>	<b>2,536</b>	<b>1,371</b>	<b>2,904</b>	<b>2,162</b>	<b>3,178</b>	<b>2,671</b>	<b>3,014</b>					
Municipal Own Tax Income (e)	53	32	94	124	95	97	85	103	102	95	79	56	133	70	135					
Municipal Own Non-Tax Income (f)	425	404	574	647	585	773	750	818	724	855	832	689	886	719	1,008					
<b>Municipal Own Total Income (e+f)</b>	<b>478</b>	<b>435</b>	<b>668</b>	<b>772</b>	<b>680</b>	<b>870</b>	<b>835</b>	<b>921</b>	<b>826</b>	<b>950</b>	<b>911</b>	<b>746</b>	<b>1,019</b>	<b>789</b>	<b>1,143</b>					
Property Tax Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
Salary Establishment Expenditure	375	459	485	479	512	694	598	689	783	766	727	721	817	892	1,031					
Administrative Expenditure	59	75	78	64	104	106	69	110	122	58	137	67	154	167	192					
Operation and Maintenance Expenditure	129	202	666	370	1,025	1,303	444	974	670	347	1,280	312	1,377	722	751					
Interest and Finance Expenditure	1	2	1	1	1	1	0	2	1	1	1	16	16	7	16					
Programme Expenditure	6	311	285	14	150	172	1	177	23	2	43	0	45	41	46					
Total State Transfers	280	301	340	355	330	343	347	376	462	72	506	681	720	720	845					
Central finance Commission Grant	499	642	642	465	740	1,133	537	1,446	993	432	1,093	1,464	1,400	1,027	1,130					
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	34	0	0	20	0	0	0	0	0	0	0	0	0	0	0					
Total Grants	813	943	982	814	1,071	1,477	885	1,821	1,455	504	2,045	2,145	2,120	1,747	1,975					
Borrowings + Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					

### Key Observations:

- Even though Gangtok Municipal Corporation is a small corporation with limited budget, they publish their budget documents in the account-head format.
- Presently, Property Tax is not applicable in Gangtok.
- Gangtok has only two taxes levied which are Entertainment Tax and Toll Tax.

## Warangal

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	BE	
	(Rs in Lakhs)																				
Total Revenue Receipts (a)	13,107	25,200	24,252	14,721	26,154	25,660	15,615	28,381	18,663	15,741	19,809	16,293	18,352	18,352	18,352	16,293	20,445	19,809	18,352	18,399	19,753
Total Capital Receipts (b)	16,619	79,143	76,168	11,446	86,243	86,243	8,143	1,14,750	15,606	6,570	20,274	22,927	37,625	37,625	37,625	22,927	10,061	20,274	37,625	38,680	41,195
<b>Total Municipal Receipts (a+b)</b>	<b>29,727</b>	<b>1,04,343</b>	<b>1,00,420</b>	<b>26,167</b>	<b>1,12,397</b>	<b>1,11,903</b>	<b>23,758</b>	<b>1,43,131</b>	<b>34,269</b>	<b>22,310</b>	<b>40,083</b>	<b>39,221</b>	<b>55,977</b>	<b>55,977</b>	<b>55,977</b>	<b>39,221</b>	<b>30,506</b>	<b>40,083</b>	<b>93,302</b>	<b>57,079</b>	<b>60,948</b>
Total Revenue Expenditure (c)	8,716	12,533	11,557	8,758	14,302	13,156	13,597	20,160	13,416	13,221	25,277	20,215	18,352	18,352	18,352	20,215	20,445	25,277	22,384	22,384	19,753
Total Capital Expenditure (d)	3,167	79,143	8,240	2,678	6,125	5,675	8,143	1,19,563	15,556	8,925	35,411	20,084	37,625	37,625	37,625	20,084	10,061	35,411	38,680	38,680	41,195
<b>Total Municipal Expenditure (c+d)</b>	<b>11,884</b>	<b>91,676</b>	<b>19,797</b>	<b>11,435</b>	<b>20,427</b>	<b>18,831</b>	<b>21,740</b>	<b>1,39,723</b>	<b>28,972</b>	<b>22,146</b>	<b>60,688</b>	<b>40,299</b>	<b>55,977</b>	<b>55,977</b>	<b>55,977</b>	<b>40,299</b>	<b>30,506</b>	<b>60,688</b>	<b>77,062</b>	<b>61,064</b>	<b>60,948</b>
Municipal Own Tax Income (e)	5,190	9,290	8,660	5,955	8,920	8,995	6,638	9,570	9,140	6,690	7,700	8,054	7,900	7,900	7,900	8,054	9,200	7,700	8,054	7,900	8,080
Municipal Own Non-Tax Income (f)	3,227	8,252	8,372	5,136	10,294	9,754	6,887	11,468	7,323	8,294	9,309	8,240	10,452	10,452	10,452	8,240	8,445	9,309	10,452	10,499	11,673
<b>Municipal Own Total Income (e+f)</b>	<b>8,417</b>	<b>17,542</b>	<b>17,032</b>	<b>11,091</b>	<b>19,214</b>	<b>18,749</b>	<b>13,524</b>	<b>21,038</b>	<b>16,463</b>	<b>14,984</b>	<b>17,009</b>	<b>16,293</b>	<b>18,352</b>	<b>18,352</b>	<b>18,352</b>	<b>16,293</b>	<b>17,645</b>	<b>17,009</b>	<b>20,904</b>	<b>19,399</b>	<b>19,753</b>
Property Tax Receipts	5,080	8,860	8,260	5,836	8,420	8,795	6,638	9,270	9,140	6,645	7,600	8,054	7,800	7,800	7,800	8,054	9,200	7,600	8,054	7,800	8,000
Salary Establishment Expenditure	3,545	4,200	4,200	3,721	6,000	5,000	6,201	5,000	6,100	5,096	5,700	5,258	6,200	6,200	6,200	5,258	6,400	5,700	6,200	6,200	6,500
Administrative Expenditure	627	803	771	876	765	1,185	761	1,415	840	836	906	702	970	970	970	702	906	1,060	970	799	979
Operation and Maintenance Expenditure	4,348	7,388	6,437	4,075	7,455	6,784	7,974	8,248	8,066	6,962	10,817	6,195	9,530	9,530	9,530	6,195	10,817	16,224	7,948	7,948	8,928
Interest and Finance Expenditure	6	5	2	2	2	12	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0
Programme Expenditure	180	137	137	85	75	70	279	105	310	328	710	444	715	715	715	444	710	680	715	1,071	500
Total State Transfers	14,149	42,105	39,140	7,589	47,920	47,930	6,431	49,480	14,036	7,243	8,111	15,943	33,015	33,015	33,015	15,943	8,111	18,474	34,880	34,880	37,395
Central finance Commission Grant	3,998	4,535	4,535	1,737	4,535	4,535	3,693	5,000	3,500	0	4,500	6,905	4,500	4,500	4,500	6,905	4,500	4,500	3,500	3,500	3,500
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	0	0	36,308	3,669	36,308	36,308	0	62,800	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Grants	16,619	79,193	76,228	11,446	86,263	86,268	8,035	1,14,775	15,336	6,486	9,811	22,849	37,515	37,515	37,515	22,849	9,811	20,174	34,880	38,380	40,895
Borrowings + Loans	16,619	79,193	76,228	11,446	86,263	86,268	8,035	1,14,775	15,336	6,486	9,811	22,849	37,515	37,515	37,515	22,849	9,811	20,174	38,380	38,380	40,895

### Key Observations:

- Greater Warangal Municipal Corporation (GWMC) publishes its budget document for all the accounts department-wise. The format of budgeting for Warangal has varied over years.
- The nomenclature for the major account heads varies from the standard accounting principle.
- Even though GWMC shows the value for Revenue Account and Capital Account in the summary, for the detailed budget all the elements are stated together.

## Dehradun

Data Points	2016-17		2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE																
	(Rs in Lakhs)																		
Total Revenue Receipts (a)	5,619	7,486	12,852	13,360	14,344	14,366	13,363	14,826	14,826	15,158	16,691	16,700	14,625	16,690	16,690	14,625	16,690	16,690	17,033
Total Capital Receipts (b)	1,517	1,920	1,920	2,063	2,120	2,175	2,258	2,145	2,145	3,774	2,345	16,700	4,666	3,505	3,505	4,666	3,505	3,505	3,508
<b>Total Municipal Receipts (a+b)</b>	<b>10,533</b>	<b>13,435</b>	<b>18,752</b>	<b>20,508</b>	<b>20,394</b>	<b>20,968</b>	<b>17,624</b>	<b>30,252</b>	<b>30,202</b>	<b>20,012</b>	<b>32,317</b>	<b>32,326</b>	<b>19,905</b>	<b>23,827</b>	<b>23,827</b>	<b>19,905</b>	<b>23,827</b>	<b>23,827</b>	<b>22,173</b>
Total Revenue Expenditure (c)	5,278	6,857	6,853	6,540	8,066	7,978	7,409	11,674	11,674	8,387	9,068	9,068	8,955	9,526	9,526	8,955	9,526	9,526	9,527
Total Capital Expenditure (d)	2,058	4,314	4,314	3,431	8,864	7,773	5,900	4,828	4,828	6,462	5,928	5,928	11,469	9,687	9,687	11,469	9,687	9,687	10,340
<b>Total Municipal Expenditure (c+d)</b>	<b>10,387</b>	<b>16,921</b>	<b>16,917</b>	<b>13,851</b>	<b>19,529</b>	<b>20,010</b>	<b>15,148</b>	<b>27,938</b>	<b>27,938</b>	<b>15,360</b>	<b>22,138</b>	<b>22,138</b>	<b>20,685</b>	<b>20,836</b>	<b>20,836</b>	<b>20,685</b>	<b>20,836</b>	<b>20,761</b>	<b>21,938</b>
Municipal Own Tax Income (e)	1,611	2,116	2,116	2,432	3,116	3,136	2,646	3,635	3,635	4,238	5,639	5,639	3,577	5,548	5,548	3,577	5,548	5,548	5,542
Municipal Own Non-Tax Income (f)	511	570	570	761	1,062	1,063	551	1,024	1,024	754	885	894	881	975	975	881	975	975	1,324
<b>Municipal Own Total Income (e+f)</b>	<b>2,122</b>	<b>2,686</b>	<b>2,686</b>	<b>3,193</b>	<b>4,178</b>	<b>4,199</b>	<b>3,197</b>	<b>4,659</b>	<b>4,659</b>	<b>4,991</b>	<b>6,525</b>	<b>6,534</b>	<b>4,459</b>	<b>6,523</b>	<b>6,523</b>	<b>4,459</b>	<b>6,523</b>	<b>6,523</b>	<b>6,866</b>
Property Tax Receipts	1,255	1,500	1,500	2,046	2,500	2,500	2,201	3,000	3,000	3,804	5,000	5,000	3,384	5,000	5,000	3,384	5,000	5,000	5,000
Salary Establishment Expenditure	4,759	5,647	5,563	5,510	6,061	6,537	6,779	7,575	7,575	7,665	8,163	8,163	7,989	8,138	8,138	7,989	8,138	8,138	8,200
Administrative Expenditure	138	318	318	152	323	184	103	115	115	89	119	120	103	132	132	103	132	132	111
Operation and Maintenance Expenditure	283	792	722	536	1,332	906	306	3,735	3,735	392	535	535	557	876	876	557	876	876	866
Interest and Finance Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Programme Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total State Transfers	3,699	5,141	10,507	10,197	10,507	10,531	10,511	14,311	14,311	10,738	12,320	14,361	10,460	10,371	10,371	10,460	10,371	10,371	10,374
Central Finance Commission Grant	1,442	1,800	1,800	2,063	2,000	2,001	3,426	5,501	5,501	4,186	4,201	5,701	4,660	3,576	3,576	4,660	3,576	3,576	3,576
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	2,847	3,200	3,150	5,001	3,100	3,150	170	4,500	4,500	385	4,550	4,500	227	3,255	4,155	227	3,255	4,155	2,155
Total Grants	7,989	10,141	15,457	17,261	15,607	15,682	14,107	24,312	24,312	15,309	21,071	24,562	15,348	17,202	18,102	15,348	17,202	18,102	16,105
Borrowings + Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

### Key Observations:

- Nagar Nigam Dehradun publishes its budget document in the Hindi language. They do not publish any documents on the website or any public domain. The budget copies from 2017-18 to 2022-23 were collected during the visit to the city.
- Dehradun budget reflects four accounts: Revenue Account, Capital Account, Higher/suspense Account and Development fund, where budget is divided department wise.
- Data for Interest and finance expenditure, programme expenditure and income from loans were not available in the budget.

## Haridwar

Data Points	2016-17		2017-18			2018-19			2019-20			2020-21			2021-22		2022-23	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	BE	
Total Revenue Receipts (a)	4,844	11,449		6,330	7,489		5,614	8,870		5,546	8,190		12,752	12,752		8,377	8,377	
Total Capital Receipts (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Municipal Receipts (a+b)</b>	<b>4,844</b>	<b>11,449</b>		<b>6,330</b>	<b>7,489</b>		<b>5,614</b>	<b>8,870</b>		<b>5,546</b>	<b>8,190</b>		<b>12,752</b>	<b>12,752</b>		<b>8,377</b>	<b>8,377</b>	
Total Revenue Expenditure (c)	3,856	5,264		6,462	8,407		6,071	10,091		4,904	6,075		12,688	12,688		9,047	9,047	
Total Capital Expenditure (d)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Municipal Expenditure (c+d)</b>	<b>3,856</b>	<b>5,264</b>		<b>6,462</b>	<b>8,407</b>		<b>6,071</b>	<b>10,091</b>		<b>4,904</b>	<b>6,075</b>		<b>12,688</b>	<b>12,688</b>		<b>9,047</b>	<b>9,047</b>	
Municipal Own Tax Income (e)	398	324		745	820		607	902		509	355		693	693		900	900	
Municipal Own Non-Tax Income (f)	432	4,517		1,065	522		650	669		462	960		768	768		1,184	1,184	
<b>Municipal Own Total Income (e+f)</b>	<b>830</b>	<b>4,841</b>		<b>1,810</b>	<b>1,342</b>		<b>1,257</b>	<b>1,571</b>		<b>972</b>	<b>1,315</b>		<b>1,461</b>	<b>1,461</b>		<b>2,084</b>	<b>2,084</b>	
Property Tax Receipts	398	324		745	820		607	902		509	355		693	693		900	900	
Salary Establishment Expenditure	2,323	2,833		3,734	5,389		4,361	5,756		4,003	4,463		5,000	5,000		5,500	5,500	
Administrative Expenditure	55	127		112	137		161	187		70	178		163	163		160	160	
Operation and Maintenance Expenditure	717	1,044		160	114		111	106		77	147		126	126		434	434	
Interest and Finance Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Programme Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total State Transfers	1,741	4,224		3,778	2,962		2,974	3,262		2,994	4,933		9,217	9,217		4,815	4,815	
Central finance Commission Grant	689	500		678	573		640	794		1,293	1,304		1,400	1,400		1,400	1,400	
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	1,555	1,875		59	2,611		742	3,441		286	637		674	674		78	78	
Total Grants	4,013	6,606		4,519	6,147		4,357	7,298		4,574	6,875		11,291	11,291		6,293	6,293	
Borrowings + Loans																		

### Key Observations:

- Haridwar Municipal Corporation do not have a functioning corporation website. Therefore, the budget documents were collected during the visit in the city.
- According to the data shared, Capital Account is not accounted in Haridwar Municipal Corporation budget. Even after repeated follow-ups, data for the same has not been provided yet.
- Haridwar does not include Revised estimates in their budget document.

## Siliguri

Data Points	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23	
	Actual	BE	RE	BE																
Total Revenue Receipts (a)	9,483	13,198	11,761	10,168	13,861	11,174	11,174	18,007	18,007	12,820	16,010	16,010	11,624	17,344	17,344	11,624	13,357	13,357	16,313	16,313
Total Capital Receipts (b)	2,543	9,149	4,992	3,461	15,075	2,801	2,801	21,093	21,093	7,051	8,873	8,873	2,229	16,860	16,860	2,229	7,302	7,302	13,856	13,856
<b>Total Municipal Receipts (a+b)</b>	<b>12,026</b>	<b>22,347</b>	<b>16,753</b>	<b>13,629</b>	<b>28,936</b>	<b>13,975</b>	<b>13,975</b>	<b>39,100</b>	<b>39,100</b>	<b>19,871</b>	<b>24,883</b>	<b>24,883</b>	<b>13,852</b>	<b>34,204</b>	<b>34,204</b>	<b>13,852</b>	<b>20,659</b>	<b>20,659</b>	<b>30,169</b>	<b>30,169</b>
Total Revenue Expenditure (c)	8,492	12,230	10,624	9,014	12,555	9,945	9,945	16,402	16,402	11,694	14,622	14,622	10,637	16,079	16,079	10,637	12,321	12,321	14,835	14,835
Total Capital Expenditure (d)	2,982	11,290	6,841	4,667	17,834	3,192	3,192	25,496	25,496	5,324	11,601	11,601	4,352	18,738	18,738	4,352	7,085	7,085	15,931	15,931
<b>Total Municipal Expenditure (c+d)</b>	<b>11,473</b>	<b>23,519</b>	<b>17,464</b>	<b>13,681</b>	<b>30,389</b>	<b>13,137</b>	<b>13,137</b>	<b>41,897</b>	<b>41,897</b>	<b>17,019</b>	<b>26,223</b>	<b>26,223</b>	<b>14,989</b>	<b>34,817</b>	<b>34,817</b>	<b>14,989</b>	<b>19,406</b>	<b>19,406</b>	<b>30,766</b>	<b>30,766</b>
Municipal Own Tax Income (e)	1,230	1,643	1,303	1,189	1,787	1,591	1,591	2,075	2,075	1,259	1,461	1,461	1,311	1,551	1,551	1,311	1,440	1,440	2,625	2,625
Municipal Own Non-Tax Income (f)	2,142	2,630	2,234	1,977	2,748	1,574	1,574	3,610	3,610	2,600	2,987	2,987	2,640	3,888	3,888	2,640	3,123	3,123	3,971	3,971
<b>Municipal Own Total Income (e+f)</b>	<b>3,372</b>	<b>4,273</b>	<b>3,537</b>	<b>3,165</b>	<b>4,535</b>	<b>2,964</b>	<b>2,964</b>	<b>5,685</b>	<b>5,685</b>	<b>3,859</b>	<b>4,447</b>	<b>4,447</b>	<b>3,951</b>	<b>5,438</b>	<b>5,438</b>	<b>3,951</b>	<b>4,564</b>	<b>4,564</b>	<b>6,596</b>	<b>6,596</b>
Property Tax Receipts	981	1,307	993	912	1,402	1,074	1,074	1,700	1,700	1,064	1,155	1,155	1,054	1,260	1,260	1,054	1,109	1,109	2,300	2,300
Salary Establishment Expenditure	4,159	4,907	4,719	4,564	5,368	4,733	4,733	6,685	6,685	5,685	6,941	6,941	5,858	7,325	7,325	5,858	6,820	6,820	7,530	7,530
Administrative Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operation and Maintenance Expenditure	4,306	7,277	5,878	4,429	7,145	5,189	5,189	9,667	9,667	5,987	7,641	7,641	4,761	8,720	8,720	4,761	5,482	5,482	7,267	7,267
Interest and Finance Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Programme Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total State Transfers	5,591	9,245	4,909	4,161	14,597	5,177	5,177	19,998	19,998	8,862	12,168	12,168	5,137	18,733	18,733	5,137	7,550	7,550	14,452	14,452
Central finance Commission Grant	1,615	2,700	4,100	3,094	3,080	3,925	3,925	4,560	4,560	2,487	4,640	4,640	3,840	6,122	6,122	3,840	5,083	5,083	5,382	5,382
Any other revenue grant from Central Government (Centrally Sponsored Schemes)	1,049	4,674	3,836	2,857	6,066	1,473	1,473	4,722	4,722	3,803	3,011	3,011	450	3,304	3,304	450	2,747	2,747	2,501	2,501
Total Grants	8,255	16,619	12,846	10,112	23,743	10,575	10,575	29,280	29,280	15,151	19,819	19,819	9,427	28,160	28,160	9,427	15,596	15,596	22,674	22,674
Borrowings + Loans	0	1,000	0	0	1,000	0	0	500	500	384	500	500	0	290	290	0	0	0	290	290

### Key Observations:

- Budget data for 2019-20 for Siliguri Municipal Corporation is available on their corporation website, for 2021-22 and 2022-23 the document uploaded consists of only expenditure data.
- For the remaining years, budget speech in the regional language has been uploaded.
- Similar to Kolkata, Siliguri also directly categorises budget elements under tax income account head and non-tax account head.
- The format of budgeting within the years has differed as data for Revised Estimates for 2018-19, 2019-20 and 2020-21 is not available.
- Further, as per Siliguri budget, there are only Establishment Expenditure, Administrative Expenditure and Operation and Maintenance Expenditure.

## Chapter 7. Budget Study Observations

The following tables provide the study observations based on the format used for budgeting by the cities. Further, these observations focus on the kind of data available that is required for the selected budget data points.

### 7.1 Budget Document Format

The Ministry of Urban Development drafted the National Municipal Accounting Manual (NMAM) in 2004, suggesting uniform accounting format for all the city governments in India. Although only few cities follow the guidelines mentioned in NMAM, the below table shows the budget format followed by the 31 cities studied in this report. Account head wise represents that the accounting format used by those cities includes the detailed account heads categorized under the major account heads, while Department wise format depicts that the detailed account heads have been listed under the departments name with no mention on the major account head.

City	Budget Format
Mumbai	Department Wise

Cities above 30 lakh population	Budget Format
Delhi	Department Wise
Ahmedabad	Department Wise
Surat	Account Head wise
Bengaluru	Department Wise
Pune	Department Wise
Jaipur	Account Head Wise
Chennai	Account Head Wise
Hyderabad	Account Head Wise
Kolkata	Department Wise

Cities between 10 to 30 lakh population	Budget Format
Vijayawada	Account Head Wise
Vishakhapatnam	Department Wise
Patna	Account Head Wise
Raipur	Department Wise
Bhopal	Department Wise
Indore	Department Wise
Coimbatore	Account Head Wise
Lucknow	Department Wise
Kanpur	Account Head Wise
Srinagar	Just the list of expenses and income is mentioned without any categorization

Cities below 10 lakh population	Budget Format
Mangaluru	Department Wise
Kochi	Account Head Wise
Thiruvananthapuram	Account Head Wise
Bhubaneswar	Account Head Wise
Cuttack	Account Head Wise
Udaipur	Account Head Wise
Gangtok	Account Head Wise
Warangal	Account Head Wise
Dehradun	Department Wise
Haridwar	Account Head Wise
Siliguri	Account Head Wise

**Key Observations:**

- 17 out of 31 cities follow the account head format for budgeting, while 13 cities have department wise format.
- Srinagar just provides a list of expenses without mentioning the major account heads or department name.
- Even though the cities are categorised between these two format types, the details for every city vary. The format between cities and between years for a city also differs.
- The accounts codes, nomenclature for major account heads and minor account heads also vary from city to city.
- Categorisation of the budget format and account heads have been conducted following the accounting principles by National Municipal Accounting Manual (NIMAM).



### 7.3 Budget Data Availability for head account head

State	City	Total Revenue Income	Total Capital Income	Total Income	Total Revenue Expenditure	Total Capital Expenditure	Total Expenditure	Total Tax Revenue	Total Non Tax Revenue	Total Property Tax Revenue	Total Own Source Revenue
Andhra Pradesh	Vijayawada										
	Vishakhapatnam										
Bihar	Patna										
	Raipur										
Chhattisgarh	Delhi										
	MCD										
Gujarat	Ahmedabad										
	Surat										
Karnataka	Bengaluru										
	Mangaluru										
Kerala	Kochi										
	Thiruvananthapuram										
Madhya Pradesh	Bhopal										
	Indore										
Maharashtra	Mumbai										
	Pune										
Odisha	Bhubaneswar										
	Cuttack										
Rajasthan	Jaipur										
	Udaipur										
Sikkim	Gangtok										
	Chennai										
Tamil Nadu	Coinbatore										
	Hyderabad										
Telangana	Warangal										
	Lucknow										
Uttar Pradesh	Kanpur										
	Dehradun										
Uttarakhand	Haridwar										
	Kolkata										
West Bengal	Shiguri										
	Srinagar										
Jammu and Kashmir											

State	City	Total Establishment Expenses	Total Administrative Expenses	Total Operation and Maintenance Expenses	Total Interest and Finance Expenses	Total Programme Expenses	Revenue Sharing by State Govt.	Total State Govt. Grants	Central Finance Commission Grant	Grants from Centrally Sponsored Schemes	Total Grants	Total Borrowings and Loans
Andhra Pradesh	Vijayawada											
	Vishakhapatnam											
Bihar	Patna											
	Raipur											
Chhattisgarh	Delhi											
	MCD											
Gujarat	Ahmedabad											
	Surat											
Karnataka	Bengaluru											
	Mangaluru											
Kerala	Kochi											
	Thiruvananthapuram											
Madhya Pradesh	Bhopal											
	Indore											
Maharashtra	Mumbai											
	Pune											
Odisha	Bhubaneswar											
	Cuttack											
Rajasthan	Jaipur											
	Udaipur											
Sikkim	Gangtok											
	Chennai											
Tamil Nadu	Coimbatore											
	Hyderabad											
Telangana	Warangal											
	Lucknow											
Uttar Pradesh	Kanpur											
	Dehradun											
Uttarakhand	Haridwar											
	Kolkata											
West Bengal	Siliguri											
	Srinagar											
Jammu and Kashmir												

	Figures readily available in the document
	Figures need to be calculated
	Figured not available in the document

Key Observations:

- As per National Accounting Manual, Total Non-Tax Revenue and Total Own Source Revenue figures are not readily available figures in the budget documents.
- Kolkata, Siliguri and Srinagar are the only cities which show their revenue sources as Tax and Non-Tax revenue.
- Budget document of Mumbai does not have the total values for major account heads mentioned.
- Vijayawada, Vishakhapatnam and Bhubaneshwar provide budget at a glance for only that year's Budget Estimates, not for Revised Estimates and Actuals.
- Jaipur and Udaipur include Octroi Compensation under Tax Revenue.
- Total Grants in this study include Revenue grants and Capital grants.
- Figures of State Government Grants, Central State Finance Commission Grants and Grants from Centrally Sponsored Schemes have been taken by bifurcating grants/funds and transfers mentioned under Revenue grants and Capital grants.
- The Budget documents do not include Total Borrowings.

## Chapter 8. Annexure

### 8.1 List of cities selected for the study

S.No	State	City 1	City 2	Phase
1	Gujarat	Ahmedabad	Surat	1
2	Karnataka	Bengaluru	Mangaluru	1
3	Kerala	Thiruvananthapuram	Kochi	1
4	Madhya Pradesh	Bhopal	Indore	1
5	Maharashtra	Mumbai	Pune	1
6	Odisha	Bhubaneswar	Cuttack	1
7	Tamil Nadu	Chennai	Coimbatore	1
8	Andhra Pradesh	Vijayawada	Visakhapatnam	2
9	Bihar	Patna	--	2
10	Chhattisgarh	Raipur	--	2
11	Delhi	Municipal Corporation of Delhi	--	2
12	Rajasthan	Jaipur	Udaipur	2
13	Sikkim	Gangtok	--	2
14	Telangana	Hyderabad	Warangal	2
15	Uttar Pradesh	Lucknow	Kanpur	2
16	Uttarakhand	Dehradun	Haridwar	2
17	West Bengal	Kolkata	Siliguri	2
18	Jammu & Kashmir	Srinagar	--	2
19	Arunachal Pradesh	Itanagar	--	3
20	Assam	Guwahati	--	3
21	Goa	Panaji	--	3
22	Haryana	Gurugram	--	3
23	Himachal Pradesh	Shimla	Dharamshala	3
24	Jharkhand	Ranchi	--	3
25	Manipur	Imphal	--	3
26	Meghalaya	Shillong	--	3
27	Mizoram	Aizawl	--	3
28	Nagaland	Kohima	--	3
29	Punjab	Amritsar	--	3
30	Tripura	Agartala	--	3

## 8.2 Census Population Data and Estimation

The population for all the 31 cities was extracted from the Census of India documents. Although while calculating the population post 2011, the study team equipped the incremental method to arrive at the annual population figure. With this method, future population of an average size town under normal condition where the growth rate is found to be in increasing order can be calculated.

City	Census Population					Estimation						
	1961	1971	1981	1991	2001	2011	2016	2017	2018	2019	2020	2021
Mumbai	41,52,056	59,70,575	82,43,405	99,25,891	1,19,78,450	1,24,42,373	1,31,44,411	1,32,74,660	1,34,01,521	1,35,24,996	1,36,45,085	1,37,61,787

Cities above 30 lakh population	Census Population					Estimation						
	1961	1971	1981	1991	2001	2011	2016	2017	2018	2019	2020	2021
Delhi	20,61,758	32,87,883	50,99,539	74,23,193	98,79,172	1,10,34,555	1,19,25,203	1,21,02,802	1,22,80,224	1,24,57,469	1,26,34,537	1,28,11,429
Ahmedabad	11,99,131	17,50,134	25,34,641	33,24,197	44,70,006	55,77,940	60,68,033	61,70,229	62,73,817	63,78,797	64,85,170	65,92,935
Surat	3,17,519	4,93,001	9,30,246	15,14,545	27,88,126	44,67,797	50,23,843	51,46,333	52,72,584	54,02,596	55,36,367	56,73,900
Bengaluru	12,06,961	16,64,208	29,18,920	41,26,016	56,82,293	84,43,675	93,83,359	95,88,577	97,99,555	1,00,16,294	1,02,38,792	1,04,67,052
Pune	34,05,669	34,64,366	35,23,882	35,84,216	36,45,368	37,07,339	6,19,247	8,77,876	12,81,594	17,53,795	25,38,473	31,24,458
Jaipur	4,10,376	6,36,768	10,15,160	15,18,235	23,22,575	30,46,163	33,56,354	34,22,121	34,89,131	35,57,384	36,26,880	36,97,619
Chennai	17,29,141	24,69,449	32,76,622	38,41,396	43,43,645	46,46,732	48,97,502	49,44,376	49,90,158	50,34,847	50,78,442	51,20,945
Hyderabad	9,31,082	16,07,396	20,93,488	29,64,638	36,12,427	37,18,651	39,43,962	39,84,748	40,24,110	40,62,046	40,98,557	41,33,642
Kolkata	29,27,289	31,48,746	32,88,148	43,99,819	45,80,546	44,96,694	46,25,012	46,48,386	46,70,996	46,92,843	47,13,927	47,34,248

Cities between 10 to 30 lakh population	Census Population										Estimation													
	1961	1971	1981	1991	2001	2011	2016	2017	2018	2019	2020	2021	1961	1971	1981	1991	2001	2011	2016	2017	2018	2019	2020	2021
Vijayawada	2,34,360	3,44,607	5,27,884	7,08,316	9,41,760	10,34,358	11,12,703	11,28,240	11,43,732	11,59,181	11,74,585	11,89,945	2,34,360	3,44,607	5,27,884	7,08,316	9,41,760	10,34,358	11,12,703	11,28,240	11,43,732	11,59,181	11,74,585	11,89,945
Visakhapatnam	2,11,190	3,63,467	6,03,630	10,44,119	13,45,938	17,28,128	19,01,376	19,37,750	19,74,699	20,12,222	20,50,321	20,88,994	2,11,190	3,63,467	6,03,630	10,44,119	13,45,938	17,28,128	19,01,376	19,37,750	19,74,699	20,12,222	20,50,321	20,88,994
Patna	3,64,594	4,75,300	8,13,963	9,56,417	14,31,477	16,84,222	18,29,501	18,59,622	18,90,098	19,20,930	19,52,116	19,83,657	3,64,594	4,75,300	8,13,963	9,56,417	14,31,477	16,84,222	18,29,501	18,59,622	18,90,098	19,20,930	19,52,116	19,83,657
Raipur	1,39,792	2,05,986	3,38,245	4,52,301	7,07,469	10,10,433	11,19,694	11,43,322	11,67,542	11,92,354	12,17,758	12,43,754	1,39,792	2,05,986	3,38,245	4,52,301	7,07,469	10,10,433	11,19,694	11,43,322	11,67,542	11,92,354	12,17,758	12,43,754
Bhopal	2,22,948	3,84,859	6,71,018	10,62,771	14,58,416	17,98,218	19,72,422	20,08,597	20,45,217	20,82,282	21,19,791	21,57,745	2,22,948	3,84,859	6,71,018	10,62,771	14,58,416	17,98,218	19,72,422	20,08,597	20,45,217	20,82,282	21,19,791	21,57,745
Indore	3,94,941	5,60,936	8,29,327	11,07,321	15,03,237	19,64,086	21,48,643	21,87,766	22,27,626	22,68,223	23,09,557	23,51,629	3,94,941	5,60,936	8,29,327	11,07,321	15,03,237	19,64,086	21,48,643	21,87,766	22,27,626	22,68,223	23,09,557	23,51,629
Coimbatore	3,66,799	5,65,293	7,04,514	8,16,321	9,30,882	10,50,721	11,11,739	11,23,353	11,34,770	11,45,991	11,57,014	11,67,842	3,66,799	5,65,293	7,04,514	8,16,321	9,30,882	10,50,721	11,11,739	11,23,353	11,34,770	11,45,991	11,57,014	11,67,842
Lucknow	6,15,523	7,74,644	9,47,990	16,19,115	21,85,927	28,17,105	30,81,519	31,37,942	31,95,545	32,54,328	33,14,292	33,75,436	6,15,523	7,74,644	9,47,990	16,19,115	21,85,927	28,17,105	30,81,519	31,37,942	31,95,545	32,54,328	33,14,292	33,75,436
Kanpur	8,92,468	11,60,026	14,89,301	18,74,409	25,51,337	27,65,348	29,47,616	29,83,668	30,19,586	30,55,370	30,91,021	31,26,537	8,92,468	11,60,026	14,89,301	18,74,409	25,51,337	27,65,348	29,47,616	29,83,668	30,19,586	30,55,370	30,91,021	31,26,537
Srinagar	2,85,257	4,15,271	5,94,775		9,35,764	11,80,570	12,80,863	13,01,783	13,22,989	13,44,483	13,66,263	13,88,331	2,85,257	4,15,271	5,94,775		9,35,764	11,80,570	12,80,863	13,01,783	13,22,989	13,44,483	13,66,263	13,88,331

Cities below 10 lakh population	Census Population										Estimation													
	1961	1971	1981	1991	2001	2011	2016	2017	2018	2019	2020	2021	1961	1971	1981	1991	2001	2011	2016	2017	2018	2019	2020	2021
Mangaluru	1,57,167	1,95,800	2,80,779	3,60,395	4,19,306	4,88,968	5,25,057	5,32,508	5,40,036	5,47,641	5,55,325	5,63,085	1,57,167	1,95,800	2,80,779	3,60,395	4,19,306	4,88,968	5,25,057	5,32,508	5,40,036	5,47,641	5,55,325	5,63,085
Kochi	2,77,723	4,39,066	5,13,249	5,82,588	6,58,657	6,02,046	6,14,045	6,14,810	6,15,031	6,14,706	6,13,836	6,12,422	2,77,723	4,39,066	5,13,249	5,82,588	6,58,657	6,02,046	6,14,045	6,14,810	6,15,031	6,14,706	6,13,836	6,12,422
Thiruvananthapuram	2,97,819	4,35,473	5,20,125	7,54,757	8,46,479	7,43,691	7,65,737	7,68,343	7,70,347	7,71,751	7,72,553	7,72,755	2,97,819	4,35,473	5,20,125	7,54,757	8,46,479	7,43,691	7,65,737	7,68,343	7,70,347	7,71,751	7,72,553	7,72,755
Bhubaneswar	38,211	1,05,491	2,19,211	4,11,542	6,48,032	8,40,834	9,32,864	9,52,211	9,71,873	9,91,848	10,12,136	10,32,739	38,211	1,05,491	2,19,211	4,11,542	6,48,032	8,40,834	9,32,864	9,52,211	9,71,873	9,91,848	10,12,136	10,32,739
Cuttack	1,87,122	2,69,991	3,67,699	4,71,051	5,14,461	6,47,508	6,98,251	7,08,776	7,19,426	7,30,202	7,41,103	7,52,130	1,87,122	2,69,991	3,67,699	4,71,051	5,14,461	6,47,508	6,98,251	7,08,776	7,19,426	7,30,202	7,41,103	7,52,130
Udaipur	1,11,139	1,61,278	2,32,588	3,08,571	3,89,438	4,51,100	4,86,176	4,93,278	5,00,409	5,07,568	5,14,756	5,21,973	1,11,139	1,61,278	2,32,588	3,08,571	3,89,438	4,51,100	4,86,176	4,93,278	5,00,409	5,07,568	5,14,756	5,21,973
Gangtok	6,848	13,308	36,747	25,024	43,711	1,00,286	1,14,328	1,17,512	1,20,822	1,24,257	1,27,817	1,31,502	6,848	13,308	36,747	25,024	43,711	1,00,286	1,14,328	1,17,512	1,20,822	1,24,257	1,27,817	1,31,502
Warangal	1,56,106	2,07,520	3,35,150	4,48,809	5,59,560	6,15,998	6,62,458	6,71,788	6,81,130	6,90,485	6,99,852	7,09,232	1,56,106	2,07,520	3,35,150	4,48,809	5,59,560	6,15,998	6,62,458	6,71,788	6,81,130	6,90,485	6,99,852	7,09,232
Dehradun	1,26,918	1,66,073	2,11,416	2,83,537	4,26,674	5,69,578	6,23,570	6,35,147	6,46,983	6,59,078	6,71,433	6,84,047	1,26,918	1,66,073	2,11,416	2,83,537	4,26,674	5,69,578	6,23,570	6,35,147	6,46,983	6,59,078	6,71,433	6,84,047
Haridwar	58,513	77,864	1,14,180	1,47,305	1,75,340	2,28,832	2,49,065	2,53,367	2,57,755	2,62,228	2,66,787	2,71,431	58,513	77,864	1,14,180	1,47,305	1,75,340	2,28,832	2,49,065	2,53,367	2,57,755	2,62,228	2,66,787	2,71,431
Siliguri	65,471	97,484	2,30,780	3,64,167	4,72,374	5,13,264	5,58,876	5,68,064	5,77,275	5,86,509	5,95,764	6,05,042	65,471	97,484	2,30,780	3,64,167	4,72,374	5,13,264	5,58,876	5,68,064	5,77,275	5,86,509	5,95,764	6,05,042

### 8.3 State Municipal Acts Applicable

City	State Municipal Act
Mumbai	The Mumbai Municipal Corporation Act 1888

Cities above 30 lakh population	State Municipal Act
Delhi	The Delhi Municipal Corporation Act, 1957
Ahmedabad	The Gujarat Provincial Municipal Corporations Act, 1949
Surat	
Bengaluru	The Bruhat Bengaluru Mahanagara Palike Act, 2020
Pune	Maharashtra Municipal Corporation Act 1949
Jaipur	Rajasthan Municipalities Act 2009/2010
Chennai	The Chennai City Municipal Corporations Act, 1919
Hyderabad	The Greater Hyderabad Municipal Corporation Act, 1955.
Kolkata	Kolkata Municipal Corporation Act, 1980

<b>Cities between 10 to 30 lakh population</b>	<b>State Municipal Act</b>
Vijayawada	The Greater Hyderabad Municipal Corporation Act, 1955.
Vishakhapatnam	
Patna	
Raipur	Bihar Municipal Act, 2007
Bhopal	The Chhattisgarh Municipal Corporation Act, 1956
Indore	
Coimbatore	Madhya Pradesh Municipal Corporation Act, 1956
Lucknow	Coimbatore City Municipal Corporation Act, 1981
Kanpur	The Uttar Pradesh Municipal Corporation Act, 1959
Srinagar	Jammu Municipal Corporation Act 2000

<b>Cities below 10 lakh population</b>	<b>State Municipal Act</b>
Mangaluru	The Karnataka Municipal Corporation Act 1976
Kochi	
Thiruvananthapuram	The Kerala Municipality Act 1994
Bhubaneswar	Orissa Municipal Corporation Act, 2003
Cuttack	
Udaipur	Rajasthan Municipalities Act 2009/2011
Gangtok	Sikkim Municipalities Act 2007
Warangal	The Telangana Municipalities Act, 2019.
Dehradun	The Uttar Pradesh Municipal Corporation Act, 1960
Haridwar	
Siliguri	West Bengal Municipal Corporation Act, 2006

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National Institute of Urban Affairs

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## National Institute of Urban Affairs

National Institute of Urban Affairs, 1st and 2nd floor, Core 4B,  
India Habitat Centre, Lodhi Road, New Delhi-110003

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### Mumbai

B18, 2nd Floor, Shri Ram Industrial Estate,  
13, G.D Ambekar Marg, Next to Wadala Udyog Bhawan,  
Wadala, Mumbai - 400031. Tel: 022-6666 1442

### Delhi

Room No. 404, 4th Floor, Pratap Bhawan,  
5, Bahadur Shah Zafar Marg,  
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