

Fiscal Empowerment of City Governments: Key Financial Indicators and Challenges in Data Availability

**Phase 1 Study
Final Report**
3rd December 2021



Praja has obtained the data by conducting a study in 14 cities from 7 states across India. Thus, it is very important to acknowledge everyone who participated in this study and provided guidance. We would like to sincerely thank the members of the Advisory Committee comprising of Mr. Ashwini Kumar, Dr. Debarpita Roy, Dr. Debolina Kundu, Mr. Hitesh Vaidya, Dr. O.P. Mathur, Dr. Partha Mukhopadhyay, Dr. P.K. Mohanty, Dr. Ravikant Joshi and Dr. V.N. Alok for their continuous support and guidance since the beginning of the study. The study would not be complete without the support of the Elected Representatives (Mayors, MLAs, Councillors), State/City administrative officials, Individuals, Academicians and Civil Society Organisations from the cities.

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The study on 'Fiscal Empowerment of City Governments' conducted for various cities across India analyses the availability of Budget Data in public domain, Devolution of Powers to City Governments, Systemic Fiscal Transfers and Property Tax Mechanism in the study cities. The study will be conducted in 3 phases covering total 44 cities across 28 States, NCT of Delhi and UT of Jammu & Kashmir. In the first Phase, we looked into 14 cities across 7 states for which data was collected from secondary as well as primary sources. Budget documents for 5 years and State Finance Commission report were studied and primary interviews with stakeholders such as the Commissioners, Deputy and Additional Commissioners of Revenue and Finance dept., city administrators etc. were conducted.

Theme 1: Budget Data Availability

For this section, Availability of Budget Documents and Audit Reports published on the official website was checked. The 15th Finance Commission budget format was studied to understand the differences between different city's budgets.

The closed-door consultation facilitated discussions to understand the issues relating to data availability and budget format. The discussion revolved around the issue of budget document availability in public domain. It was discussed that City Governments need to be more transparent by publishing the budget and audit accounts on the city government website. Non-availability of budget documents in the public domain shows transparency failure of municipal accounting. Furthermore, there is no clarity on the publication clause in the state municipal corporation act and no penalties are imposed for the same. Transparency in budget and audit document can contribute towards better credit rating of the city government.

It was discussed that all city governments should at least provide consolidated data for common account heads. It was highlighted that 15th Finance Commission (FC) recommendations included publication of budget and accounts. Not all cities follow the accrual based double entry accounting system. A suggestion was made that Centre and State should have verticals where city governments have a say in the decision making. Suggestions on standard budget formats were made. Simple legible formats will allow citizens to understand the data and increase transparency.

Theme 1 Recommendations:

1. There should be a National Model Municipal Budget made by the Central Government.
2. There should be a monitoring agency to monitor the transparency of the government.
3. National Municipal Accounting Manual should be referred to, as the base document for budget structures.
4. A pilot study should be conducted with a few City Governments on the format of the budget, to standardise the common structure, which can make data collection easier for researchers and citizens.
5. Micro-level data from City Governments could be uploaded on the common Management Information System (MIS) - online platform.

Theme 2: Governance Indicators

To understand the powers devolved and to study the transparency accountability of the city governments, State Municipal Acts, City Corporation Acts, State Finance Commission Reports, Audit reports etc. were studied. Indicators were analysed based on the recommendations and sections given in these reports.

In this session, participants discussed on the devolution of powers to the City Governments. City Governments should be given independent authority to approve budgets and implement reforms as and when needed. Respective legislation should be changed to empower City Governments. The City Governments should also hold the authority to revise the tax rates, as factors impacting tax rate vary from city to city. Participants discussed that SFC reports and recommendations need the same sanctity as the Central Finance Commission.

State Finance Commission (SFC) recommendations does not include rule based devolution of funds to city governments due to inadequate data. Experts also agreed that capacity building should be done for collection and maintaining of data. It was suggested that the report should further study the details on recommendations; the kind of recommendations approved, rejected or pending. The recommendations of State Finance Commission which are accepted and implemented, is important to understand. It was also discussed that there is delay in submitting the SFC recommendations, which impacts the implementation of recommendations.

Theme 2 Recommendations:

1. City government should have independent authority to introduce new taxes and revise the existing tax rates.
2. City governments should have independent authority to approve the budget.
3. Terms of Reference for SFC should include making recommendations for rule-based devolution for funds.
4. A percentage of Goods and Services Tax (GST) from the Finance Commission can be assigned to the city governments.
5. SFCs, as an institution, must be strengthened and their performance should be improved for achieving fiscal autonomy and rule based finance system.
6. There must be provision to conduct mandatory external audit of city governments.
7. Budget and account statements of city governments should be published on the website of the city government.

Theme 3: Property Tax and Innovative Financing

For this section, detailed interviews were held with stakeholders such as the Commissioners, Deputy and Additional Commissioners of Revenue and Finance Department, City Administrators etc. Insights from officials were deliberated to understand the case of Property Tax and Innovative Financing in those respective cities.

A case example for Property Tax for Bruhat Bengaluru Mahanagara Palike (BBMP) was shared in the consultation. Self-Assessment Method (SAS), an area-based method has been beneficial for the case of Bengaluru. Discussions on the legal status of the property took place. It was shared that licensing and building approval departments should be linked with property tax department for larger coverage. It was suggested to introduce a position of 'Property Tax Officer', who focuses on tax collection.

It was shared that in Delhi, GPS survey followed by ground survey has increased the tracking of properties and issuance of tax notice with the hope to cover all grounds. The case for Andhra Pradesh was shared where consolidated billing of property tax and other charges (water, electricity etc.) was found to be a successful approach. In fact, it became easier for all departments to coordinate on one bill.

Another issue discussed was the exemptions made in tax collection. Udaipur has exempted property tax for all plots less than 1500 sq.ft. whereas Ahmedabad has let gone of all open areas. Hence, clauses need to be specified regarding the areas which can be exempted. Innovative financing should be looked at, from the perspective of market borrowings and land value capturing. Capacity building of officials is a key issue across the themes on financing.

Theme 3 Recommendations:

1. Technology like Geographic Information System (GIS) and Ground Survey should be used adequately for better property tax collections.
2. Strict internal audit should be conducted for Property Tax department.
3. Electricity and Water bills to be connected with property, to ensure payment of taxes.
4. Capacity building needs to be done for officials and collectors in the Property Tax Department.
5. Green buildings should be given a rebate on taxes.
6. Professional training and capacity building for property tax collectors should be held.
7. Property Tax is majorly collected from authorised colonies, hence reforms to tap into unauthorised colonies should be made.

Way Forward

Phase 2 of the study includes 16 cities across 10 states, while the remaining states will be studied under Phase 3. The study covering total 44 cities across 28 States, NCT of Delhi and UT of Jammu & Kashmir will be completed in the year 2023.

2. BACKGROUND

2.1 Introduction

2.2 Methodology

2.3 State Municipal Corporation Acts Applicable

2.4 Framework of the study

Data driven governance is the key to sustainable cities. The critical need for robust data to make informed decisions, targeted planning and needful implementations on ground is necessary for ensuring proper governance. In the context of implementing Urban Governance reforms in the country, Praja Foundation's Urban Governance Index 2020, addresses the gaps by compiling data through a framework comprising of 4 themes, 13 sub-themes and 42 indicators. The Index captures data relating to 29 cities in 28 states and NCT of Delhi, and this has been utilised to point out state wise reform recommendations. Therefore, the UGI is a tool for City Government stakeholders and policy makers to look into the gaps and work towards the recommended changes. Similarly, for civil society, media and academia, wherein the UGI can be used as a tool to advocate for the necessary reforms.

As part of carrying the research on Urban Governance reforms forward, we are deep diving into one specific theme and widening the research to create a comprehensive and standardised database of indicators to facilitate informed policy decision. This will help in address the gap of standardised data being available in one location and also help in identifying necessary reforms to be undertaken to improve the financial health of urban local bodies.

*'Fiscal Empowerment' primarily involves the **independent financial powers to raise financial resources**, and **receipt of systematic and predictable rule based fiscal transfers** to enhance the financial resources of the City Governments. Apart from the above, the **efficiency of financial management** should also go hand-in-hand to uphold full-fledged fiscal empowerment of the City Governments.*

Objectives of the Study

A. To assess the data availability

1. To analyse the budget document and data availability.
2. To assess the budget format of different cities according to 15th Finance Commission recommendations.

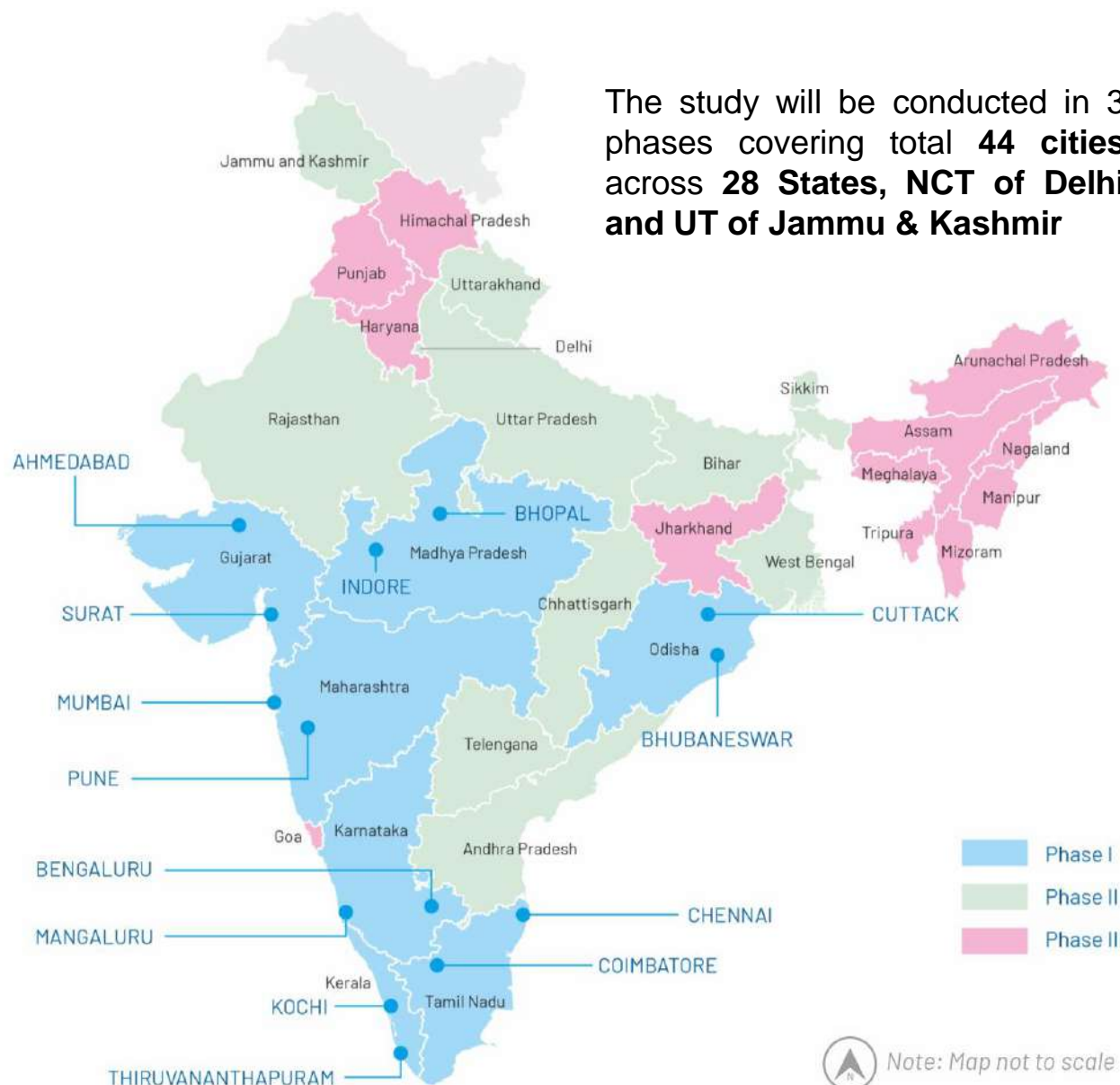
B. To assess the fiscal empowerment in the city governments

1. To understand the devolution of financial powers.
2. To study the systemic fiscal transfers.
3. To examine the financial transparency and accountability of the city governments.

C. To study the financial growth of the city governments

1. To study the fiscal ratios of city governments.
2. To understand the Property Tax Mechanism and Innovative Financing Methods.

The study will be conducted in 3 phases covering total **44 cities** across **28 States, NCT of Delhi and UT of Jammu & Kashmir**



Note: Map not to scale

The study included secondary as well as primary sources for data collection.

Secondary Study

- Respective Municipal Corporation Act.
- Budget documents of 5 years (2017-18, 2018-19, 2019-20, 2020-21 and 2021-22) of the cities.
- State Finance Commission reports and recommendations.
- External Audit reports.
- Website of the city governments.

Primary Interviews

- Interview with stakeholders such as the Commissioners, Deputy and Additional Commissioners of Revenue and Finance dept., city administrators etc. were conducted.
- Interviews and discussions with domain experts were undertaken.

Calculations used:

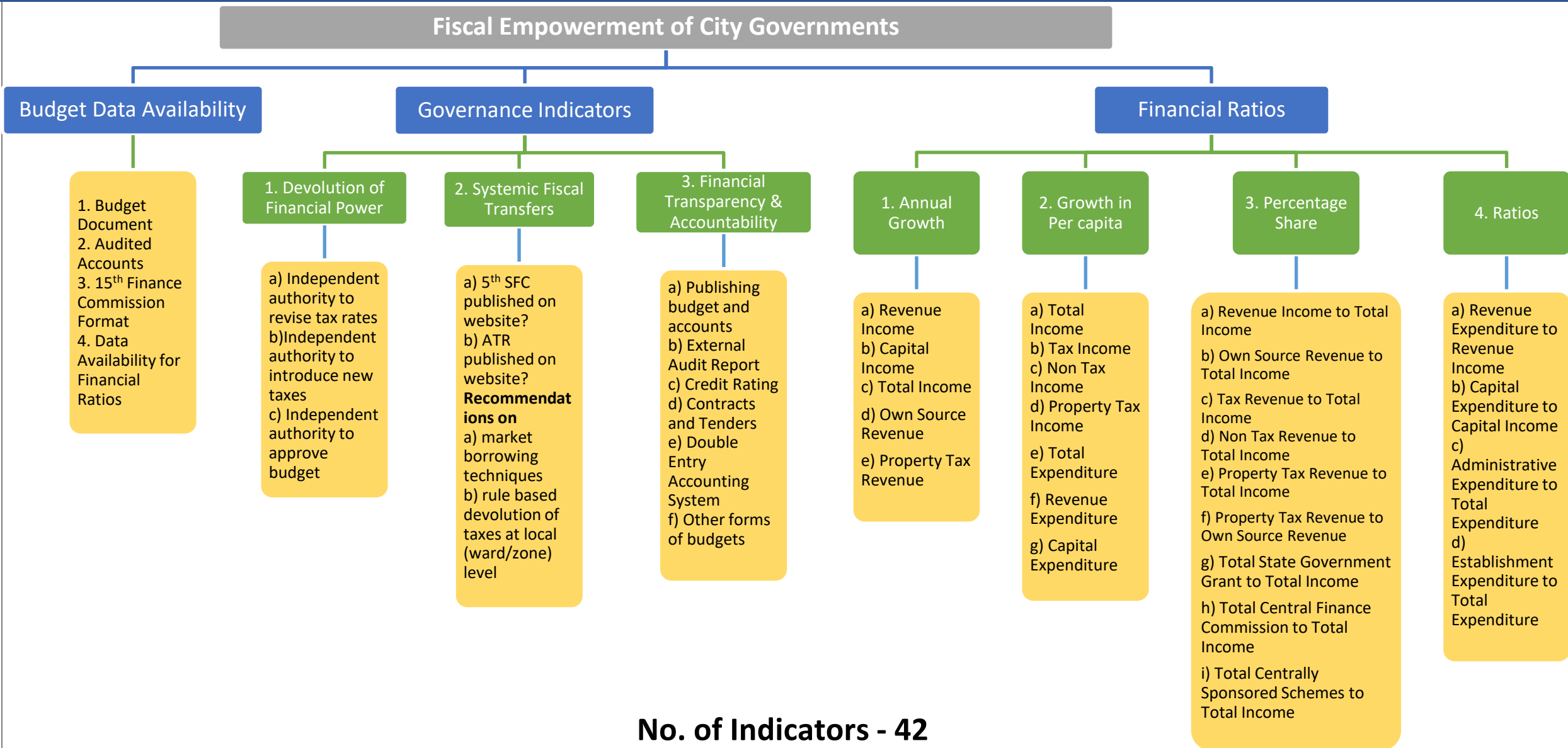
- Throughout the study 'Actuals' from the budget documents are considered. (Including section under data availability and financial ratios)
- For comparison across years, financial values are adjusted to inflation using GDP deflator (values taken from Ministry of Statistics and Programme Implementation (MOSPI)).
- Incremental method of population projection is used for calculating per capita financial values.

Limitations:

- Change in the municipal boundaries of the city governments are not factored for per capita financial calculations.
- Since the format of budget documents vary across cities, calculation for financial values such as grants, non-tax income, etc. depends on the availability of the data in the budget document.
- Budget Data available as of 28/11/2021 is considered for all cities.

2.3 State Municipal Corporation Acts Applicable

State	Cities	State Municipal Act
<i>Gujarat</i>	Ahmedabad	The Gujarat Provincial Municipal Corporations Act, 1949
	Surat	
<i>Karnataka</i>	Bengaluru	The Bruhat Bengaluru Mahanagara Palike Act, 2020
	Mangaluru	The Karnataka Municipal Corporation Act 1976
<i>Kerala</i>	Kochi	The Kerala Municipality Act 1994
	Thiruvananthapuram	
<i>Madhya Pradesh</i>	Bhopal	Madhya Pradesh Municipal Corporation Act, 1956
	Indore	
<i>Maharashtra</i>	Mumbai	The Mumbai Municipal Corporation Act 1888
	Pune	Maharashtra Municipal Corporation Act 1949
<i>Orissa</i>	Bhubaneswar	Orissa Municipal Corporation Act, 2003
	Cuttack	
<i>Tamil Nadu</i>	Chennai	The Chennai City Municipal Corporations Act, 1919
	Coimbatore	Coimbatore City Municipal Corporation Act, 1981



3. Budget Data Availability



- 3.1 Budget Document/Data Availability
- 3.2 Audit Accounts Availability
- 3.3 According to 15th Finance Commission Format
- 3.4 Data Availability for Financial Ratio Calculations



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 thus 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.
- The budget of the city governments should include the financial numbers of at least the heads mentioned in the 15th Finance Commission Format.

State	Cities	Budget Document/Data Availability Online				
		17-18	18-19	19-20	20-21	21-22
Gujarat	Ahmedabad					
	Surat					
Karnataka	Bengaluru					
	Mangaluru					
Kerala	Kochi					
	Thiruvananthapuram					
Madhya Pradesh	Bhopal					
	Indore					
Maharashtra	Mumbai					
	Pune					
Odisha	Bhubaneswar					
	Cuttack					
Tamil Nadu	Chennai					
	Coimbatore					

Study Observations:

- Surat Municipal Corporation website does not have budget documents but has budget figures on the website for the year 2020-21 and 2021-22.
- Kochi Municipal Corporation has budget documents for all years under that was part of this study, except for 2020-21 where only budget speech is available.
- Indore Municipal Corporation does not have budget documents available online for any of the five years.

Index	
	Available Online
	Not Available Online

3.1 Data Availability: Budget Documents Available Online (2/2)

State	Cities	Budget Availability																			
		2017-2018			2018-2019			2019-2020			2020-2021			2021-2022							
		15-16	16-17		17-18	16-17	17-18		18-19	17-18	18-19		19-20	18-19	19-20		20-21	19-20	20-21		21-22
		Actual	BE	RE	BE	Actual	BE	RE	BE	Actual	BE	RE	BE	Actual	BE	RE	BE	Actual	BE	RE	BE
Gujarat	Ahmedabad																				
	Surat																				
Karnataka	Bengaluru																				
	Mangaluru																				
Kerala	Kochi																				
	Thiruvananthapuram																				
Madhya Pradesh	Bhopal																				
	Indore																				
Maharashtra	Mumbai																				
	Pune																				
Odisha	Bhubaneswar																				
	Cuttack																				
Tamil Nadu	Chennai																				
	Coimbatore																				

Index	
	Available Online
	Not Available Online

3.2 Financial Transparency & Accountability

State	Availability of Audited Account Statements online	16-17	17-18	18-19
Gujarat	Ahmedabad			
	Surat			
Karnataka	Bengaluru			
	Mangaluru			
Kerala	Kochi			
	Thiruvananthapuram			
Madhya Pradesh	Bhopal			
	Indore			
Maharashtra	Mumbai			
	Pune			
Odisha	Bhubaneswar			
	Cuttack			
Tamil Nadu	Chennai			
	Coimbatore			

Study Observations:

- Not all Account Statements that are available on the websites are signed by the Chief Auditor/Chief Accountant.
- Bengaluru is the only city out of the 14 cities where Audit Account statements are not available for all the three years.

Index	
	Available Online
	Not Available Online

3.3 Data Availability: According to 15th Finance Commission Format (1/2)

City	Revenue Income	Capital Income	Total Income	Revenue Expenditure	Capital Expenditure	Total Expenditure	Sources of Revenue							Own Revenue (Internal revenue mobilization) of Municipal Corporation													
							Revenue Receipts							Capital Receipts	Tax					Non-Tax							
							A. Own Source Revenue			B. Transfers from Central Government*	C. Transfers from 13th FC/14th FC	E. Grant-in-Aid from State Government	F. Market Borrowing/ Institutional Borrowings														
							i. Own tax (a+b)		ii. Own non-tax																		
							a. Immovable Property Tax	b. Other Taxes																			
																			Property Tax	Professional Tax	Entertainment Tax	Octroi/ Entry Tax	Total (A)	Water Charges	Fees/User charges	Irrigation Charges	Total (B)
Ahmedabad																											
Surat																											
Bengaluru																											
Mangaluru																											
Kochi																											
Thiruvananthapuram																											
Bhopal																											
Indore																											
Mumbai																											
Pune																											
Bhubaneswar																											
Cuttack																											
Chennai																											
Coimbatore																											

Study Observations:

- Ahmedabad, Bengaluru, Mangaluru, Bhopal, Indore, Mumbai and Pune have department-wise budget, while Surat, Kochi, Thiruvananthapuram, Bhubaneshwar, Cuttack, Chennai and Coimbatore have account wise budget.

Index	
	Figures readily available in the document
	Figures need to be calculated
	Figures not available in the document
	Not Applicable

3.3 Data Availability: According to 15th Finance Commission Format (2/2)

Category	Expenditure of Municipal Corporations														
	Establishment		Maintenance						Capital Expenditure				Welfare Expenditure for citizens		
Budget Head	a) Salaries & wages for employees	b) Pension etc. for employees	(i) Water Supply	(ii) Buildings/Community Assets	(iii) Roads	(iv) Other means of Communication	(v) Street Lighting	(vi) Sanitation (incl. Storm Water Drainage and Solid Waste Management)	(i) Water Supply	(ii) Buildings/Community Assets	(iii) Roads	(iv) Other means of Communication	a) Education (excluding teachers salary)	b) Pension etc. for citizens	c) Health
Ahmedabad															
Surat															
Bengaluru															
Mangaluru															
Kochi															
Thiruvananthapuram															
Bhopal															
Indore															
Mumbai															
Pune															
Bhubaneswar															
Cuttack															
Chennai															
Coimbatore															

Study Observations:

- Not all cities show water, building and road expenditure under Capital Expenditure Head.
- Welfare expenditure for citizens mentioned by the 15th Finance Commission report is not seen in most of the cities.
- None of the cities have shown budget data for market borrowing.

Index	
	Figures readily available in the document
	Figures need to be calculated
	Figures not available in the document
	Not Applicable

3.4 Data Availability for Financial Calculations (1/2)

State	Cities	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
Gujarat	Ahmedabad										
	Surat										
Karnataka	Bengaluru										
	Mangaluru										
Kerala	Kochi										
	Thiruvananthapuram										
Madhya Pradesh	Bhopal										
	Indore										
Maharashtra	Mumbai										
	Pune										
Odisha	Bhubaneswar										
	Cuttack										
Tamil Nadu	Chennai										
	Coimbatore										

Study Observations:

- Total non-tax revenue and total own source revenue figures are not readily available in the budget documents of all the 14 cities.
- Budget document of Mumbai does not have the total values mentioned.

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

State	Cities	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
Gujarat	Ahmedabad											
	Surat											
Karnataka	Bengaluru											
	Mangaluru											
Kerala	Kochi											
	Thiruvananthapuram											
Madhya Pradesh	Bhopal											
	Indore											
Maharashtra	Mumbai											
	Pune											
Odisha	Bhubaneswar											
	Cuttack											
Tamil Nadu	Chennai											
	Coimbatore											

Study Observations:

- Figures of State Government Grants, Central State Finance Commission Grants, Grants from Centrally Sponsored Schemes and Total Grants are not readily available in the budget documents.
- The Budget documents do not include Total Borrowings and Loans

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

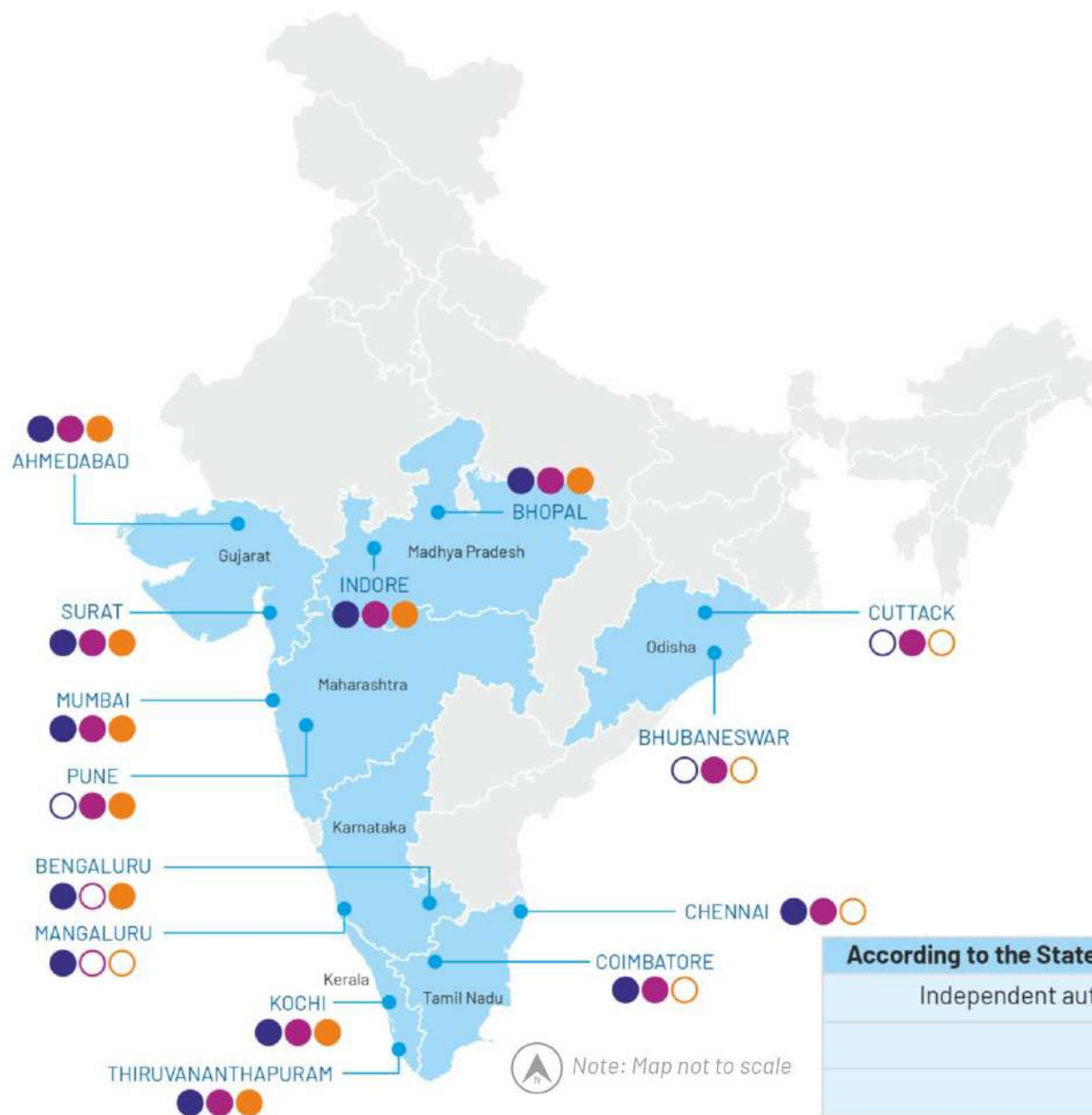
4. Governance Indicators



Article 243X of the Seventy-fourth Constitution Amendment Act, 1992 has recommended State Governments to transfer powers to City Governments to assign and levy taxes and charges. City Governments should aim to be self-sustainable and independent in their functioning. Furthermore, State Governments should ensure that the constitutional principles are upheld in terms of financial empowerment of the City Governments. For this to take place in its true spirit, the City Governments should be empowered with independent authority to perform the following: (i) Introduce new taxes and charges and (ii) Revise existing rates of taxes and charges being levied. City Governments should hold independent authority to allocate its financial resources, and also be able to independently approve budget.

4.1 Devolution of Financial Power

- a. Does the City Governments hold independent authority to revise the existing tax rates/charges as per State Municipal Act?
- b. Does the City Governments hold independent authority to introduce new taxes/charges from the assigned list of taxes as per State Municipal Act?
- c. Does the council have independent authority to approve the budget according to the State Municipal Act?



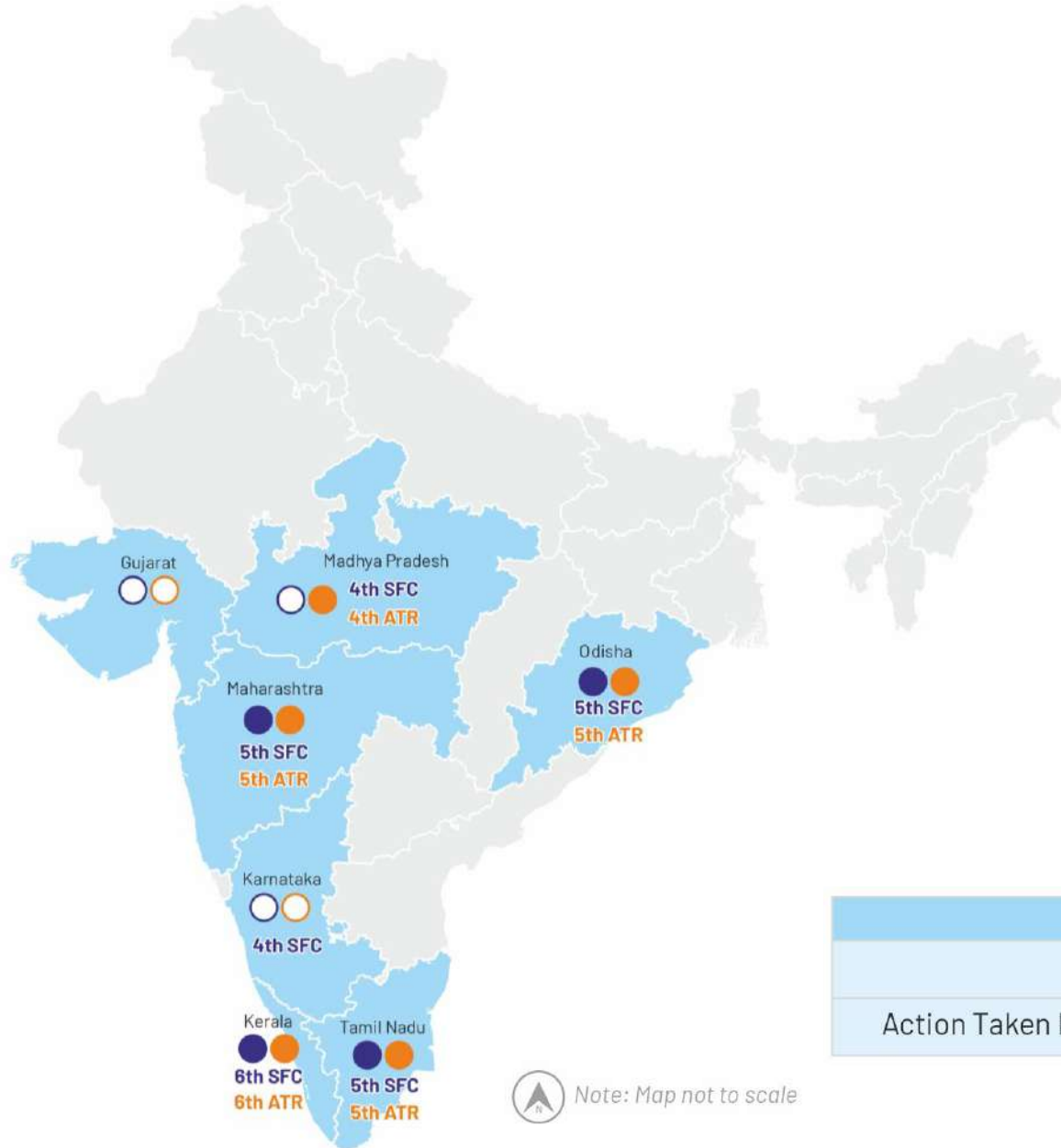
Study Observations:

- 3 out of the 14 cities (Pune, Bhubaneswar and Cuttack) do not have independent authority to introduce new taxes from the assigned list of taxes according to the respective Municipal Acts.
- 2 out of the 14 cities (Bengaluru and Mangaluru) do not have the independent authority to revise existing tax rates/charges according to the respective Municipal Acts.
- 5 out of the 14 cities (Mangaluru, Chennai, Coimbatore, Bhubaneswar and Cuttack) do not have independent authority to approve the budget according to the respective Municipal Acts.

According to the State Municipal Corporation Act, does the City Government/council have	Yes
Independent authority to introduce new taxes/charges from the assigned list of taxes	●
Independent authority to revise the existing tax rates/charges	●
Independent authority to approve the budget	●

4.2 Systemic Fiscal Transfers

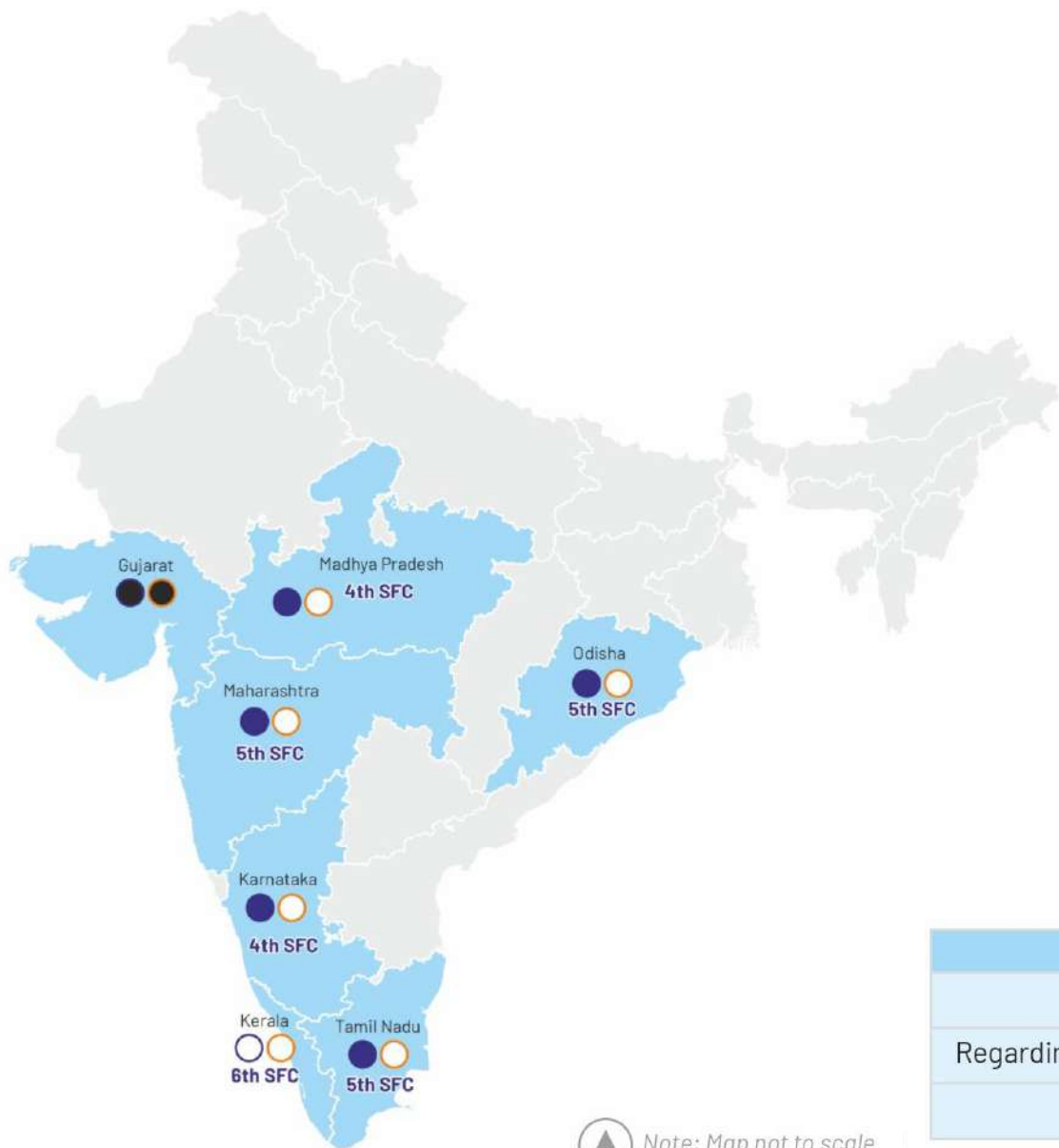
1. Does the State Finance Commission (SFC) have 5th SFC report published on official website?
2. Is the Action Taken Report of latest SFC published on the official website by State Government?
3. Does the latest SFC report have recommendations on:
 - a. relating to market borrowing techniques for the City Governments?
 - b. regarding rule based devolution of taxes to the local level (ward/zone) of the City?



Study Observations:

- Kerala has the 6th SFC report published on the official website.
- Gujarat SFC reports and ATR are not published in public domain.

	Yes
5th SFC report published on official website?	●
Action Taken Report of latest SFC published on the official website?	●



Note: Map not to scale

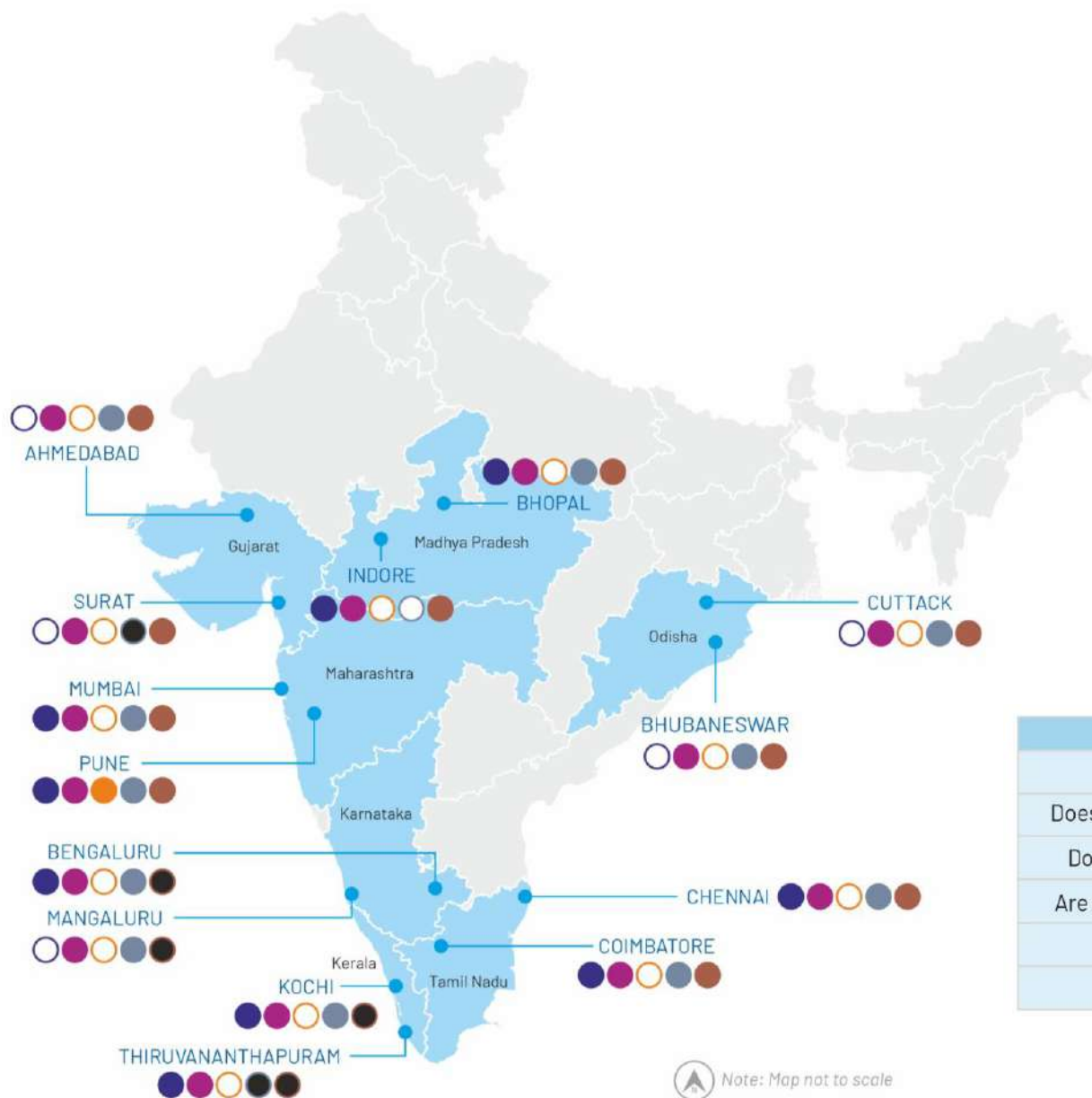
Study Observations :

- SFC of all 7 States except Kerala includes recommendation on market borrowing techniques.
- None of the SFC reports of 6 States include provision on rule based devolution of taxes to the local level (ward/zone) of the city (SFC report of Gujarat not available in public domain)

Does the latest SFC report have recommendations	Yes
Relating to market borrowing techniques for the City Govt.	●
Regarding rule based devolution of taxes to the local level (ward/zone) of the City	●
Not Available	●

4.3 Financial Transparency & Accountability

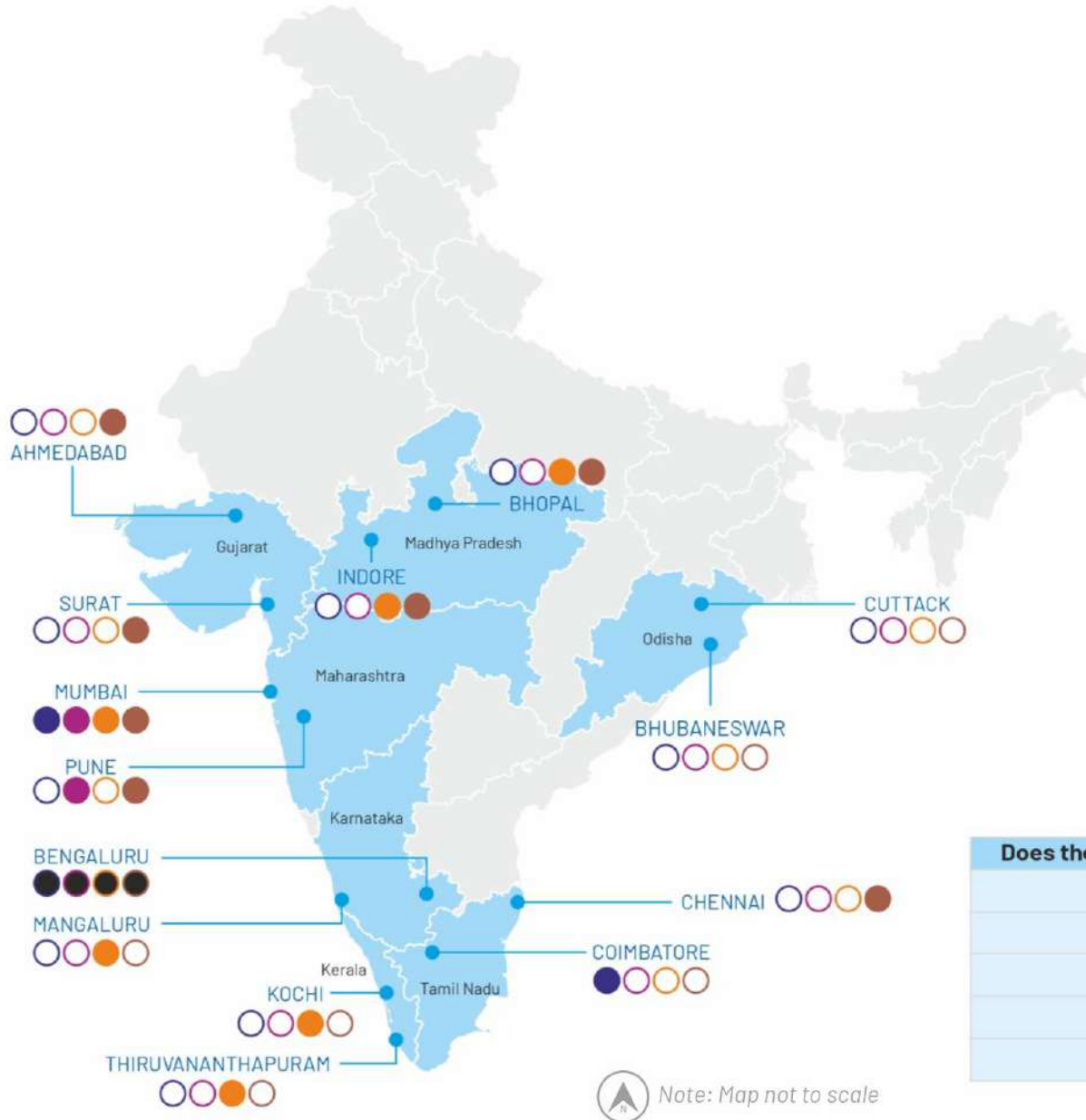
1. Does the State Municipal Act make it mandatory to publish the budget and accounts?
2. Does the State Municipal Act have a mandatory provision on external audit of Municipal accounts?
3. Does the City Governments publish its Credit Rating in the financial statements/budget/website?
4. Are the contracts and tenders dealt by the City Governments published on the City Govt. website?
5. Is accrual based double entry accounting system implemented by City Governments?
6. Does the City Govt. enclose the following: (1) Outcome/Performance Budget (2) Gender Inclusive Budget(3) Poverty Alleviation Budget (4) Ward wise budget estimates



Study Observations :

- The State Municipal Acts applicable for 5 out of the 14 cities (Ahmedabad, Surat, Mangaluru, Bhubaneswar and Cuttack) do not mandate publishing of budget and accounts.
- The State Municipal Acts applicable for all the 14 cities includes provision for conducting an external audit of Municipal accounts.
- Only 1 city out of the 14 (Pune) has published its credit ratings.
- All cities (data not available for Surat, Indore and Thiruvananthapuram) have the contracts and tenders published on the City Government website.

Indicators	Yes
Does the State Municipal Act make it mandatory to publish the budget and accounts?	Dark Blue
Does the State Municipal Act have a mandatory provision on external audit of Municipal accounts?	Purple
Does the City Government publish its Credit Rating in the financial statements/budget/website?	Orange
Are the contracts and tenders dealt by the City Governments published on the City Govt. website?	Grey
Is accrual based double entry accounting system implemented by City Government?	Brown
Not Available	Black



Study Observations :

- Only 2 cities out of the 14 (Mumbai and Coimbatore) publishes the outcome/performance budget.
- Only 2 cities out of the 14 (Mumbai and Pune) publishes gender inclusive budget.
- 7 cities out of the 14 (Ahmedabad, Surat, Mumbai, Pune, Chennai, Indore and Bhopal) have ward wise budget included in the budget document.

Does the City Govt. enclose the following budgets	Yes
Outcome/ Performance	
Gender Inclusive	
Poverty Alleviation	
Ward-wise	
Budget document not Available	

5. Budget Values



- 5.1 Actual Values (Rupees in Crore)
- 5.2 Per Capita Values (in Rupees)



5.1 Actual Values (1/7) (Rupees in Crore)

State	City	Data Points	(rupees in crore)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
GUJARAT	Ahmedabad	Total Income	5118.47	5443.44	6146.44	5882.88
		Total Revenue Income	3406.03	3567.41	3910.45	3909.22
		Total Capital Income	1712.44	1876.03	2235.99	1973.66
		Total Own Source Revenue	2077.19	2163.53	2263.41	2322.57
		Total Tax Revenue	896.84	985.92	1048.43	1075.34
		Total Non Tax Revenue	994.54	926.72	892.25	942.13
		Total Property Tax Revenue	423.84	428.16	468.84	480.34
		Total Expenditure	4572.29	4810.15	5347.14	5785.75
		Total Revenue Expenditure	2499.13	2846.03	3163.96	3316.8
		Total Capital Expenditure	2073.16	1964.12	2183.18	2468.95
		Total Establishment Expenses	1098.77	1329.39	1421.05	1439.36
		Total Administrative Expenses	56.89	74.47	75.15	80.31
		Total State Government Grants	2857.98	2687.36	2310.52	1905.86
		Total Central Finance Commission Grant	99.66	115.41	131.58	211.13
		Total Centrally Sponsored Schemes	95.03	141.62	390.48	477.03
	Surat	Total Income	NA	NA	NA	4244.24
		Total Revenue Income	NA	NA	NA	2837.77
		Total Capital Income	NA	NA	NA	1406.47
		Total Own Source Revenue	NA	NA	NA	1687.54
		Total Tax Revenue	NA	NA	NA	1258.54
		Total Non Tax Revenue	NA	NA	NA	429.00
		Total Property Tax Revenue	NA	NA	NA	457.60
		Total Expenditure	NA	NA	NA	4826.93
		Total Revenue Expenditure	NA	NA	NA	2791.78
		Total Capital Expenditure	NA	NA	NA	1837.15
		Total Establishment Expenses	NA	NA	NA	1461.29
		Total Administrative Expenses	NA	NA	NA	101.31
		Total State Government Grants	NA	NA	NA	964.57
		Total Central Finance Commission Grant	NA	NA	NA	NA
		Total Centrally Sponsored Schemes	NA	NA	NA	117.93

5.1 Actual Values (2/7) (Rupees in Crore)

State	City	Data Points	(rupees in crore)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
KARNATAKA	Bengaluru	Total Income	6572.38	7321.32	7296.4	6,124.86
		Total Revenue Income	NA	NA	NA	4,189.94
		Total Capital Income	NA	NA	NA	1934.92
		Total Own Source Revenue	3068.1	3031.491	3,693.74	3,418.17
		Total Tax Revenue	1753.01	1607.54	1820.84	2058.08
		Total Non Tax Revenue	1315.09	1423.95	1872.9	1360.09
		Total Property Tax Revenue	1724.54	1589	1819.49	2057.5
		Total Expenditure	5309.61	7396.1	7709.43	6623.9
		Total Revenue Expenditure	NA	NA	NA	2896.96
		Total Capital Expenditure	NA	NA	NA	3726.94
		Total Establishment Expenses	562.21	171.69	767.21	1053.39
		Total Administrative Expenses	108.69	86.5	109.21	100.23
		Total State Government Grants	2826.57	3754.68	3325.2	2206.77
		Total Central Finance Commission Grant	310.48	265.3	301.72	487.85
		Total Centrally Sponsored Schemes	62.55	10	NA	NA
	Mangaluru	Total Income	229.05	316.66	259.28	277.23
		Total Revenue Income	199.72	221.51	213.81	218.88
		Total Capital Income	29.33	95.15	45.47	58.35
		Total Own Source Revenue	157.73	141.7	141.25	143.57
		Total Tax Revenue	43.7	44.4	49.81	46.05
		Total Non Tax Revenue	114.03	97.3	91.44	97.52
		Total Property Tax Revenue	40.82	41.58	46.85	43.48
		Total Expenditure	233.44	299.56	285.42	254.88
		Total Revenue Expenditure	147.65	155.52	166.75	161.86
		Total Capital Expenditure	85.79	144.04	118.67	93.01
		Total Establishment Expenses	20.15	20.52	27.25	32.01
		Total Administrative Expenses	5.9	6.46	8.18	6.06
		Total State Government Grants	71.55	79.13	71.59	74.81
		Total Central Finance Commission Grant	NA	NA	NA	NA
		Total Centrally Sponsored Schemes	NA	0.68	0.67	0.49

5.1 Actual Values (3/7) (Rupees in Crore)

State	City	Data Points	(rupees in crore)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
KERALA	Kochi	Total Income	318.09	436.41	NA	538.31
		Total Revenue Income	184.01	310.79	NA	477.32
		Total Capital Income	134.08	125.63	NA	60.99
		Total Own Source Revenue	149.62	167.48	NA	192.56
		Total Tax Revenue	116.22	126.41	NA	140.87
		Total Non Tax Revenue	33.4	41.07	NA	51.69
		Total Property Tax Revenue	74.03	79.45	NA	114.87
		Total Expenditure	307.63	435.47	NA	521.34
		Total Revenue Expenditure	145.6	174.76	NA	485.51
		Total Capital Expenditure	162.02	260.71	NA	35.83
		Total Establishment Expenses	52.05	63.19	NA	105.81
		Total Administrative Expenses	1.93	4.87	NA	12.32
		Total State Government Grants	130.57	110.57	NA	255.07
		Total Central Finance Commission Grant	NA	44.78	NA	5.35
		Total Centrally Sponsored Schemes	10.4	12.75	NA	134.35
	Thiruvananthapuram	Total Income	396.61	415.6	584.42	549.51
		Total Revenue Income	315.16	317.85	383.81	333.07
		Total Capital Income	81.45	97.75	200.61	216.44
		Total Own Source Revenue	131.51	132.86	163.33	165.74
		Total Tax Revenue	100.1	96.94	125.91	108.73
		Total Non Tax Revenue	34.87	31.29	37.42	57.01
		Total Property Tax Revenue	50.19	53.06	64.25	56.82
		Total Expenditure	356.46	410.45	522.13	432.54
		Total Revenue Expenditure	215.76	255.42	348.22	256.82
		Total Capital Expenditure	140.7	155.03	173.91	175.72
		Total Establishment Expenses	78.07	102.41	67.23	94.73
		Total Administrative Expenses	2.3	8.29	2.46	2.28
		Total State Government Grants	180.17	184.96	220.43	167.3
		Total Central Finance Commission Grant	58.19	62.12	72.68	33.81
		Total Centrally Sponsored Schemes	NA	NA	1.12	127.66

5.1 Actual Values (4/7) (Rupees in Crore)

State	City	Data Points	(rupees in crore)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
MADHYA PRADESH	Bhopal	Total Income	1118.54	1202.24	1189.43	1,246
		Total Revenue Income	817.32	804.17	754.48	672.54
		Total Capital Income	301.22	398.07	434.95	573.34
		Total Own Source Revenue	301.73	269.93	292.59	304.47
		Total Tax Revenue	154.8	142.11	135.74	143.21
		Total Non Tax Revenue	146.93	127.82	156.85	161.26
		Total Property Tax Revenue	38.18	35.31	36.36	38.04
		Total Expenditure	1043.74	1078.08	1414.24	1454.54
		Total Revenue Expenditure	645.46	592.36	828.11	864.86
		Total Capital Expenditure	398.27	485.73	586.12	589.68
		Total Establishment Expenses	227.01	220.51	285.3	349.84
		Total Administrative Expenses	107.68	55.72	72.2	71.65
		Total State Government Grants	186.16	187.43	206.48	179.59
		Total Central Finance Commission Grant	NA	NA	NA	NA
		Total Centrally Sponsored Schemes	95.31	132.19	334.72	368.54
	Indore	Total Income	NA	NA	NA	1561.57
		Total Revenue Income	NA	NA	NA	1258.1
		Total Capital Income	NA	NA	NA	308.47
		Total Own Source Revenue	NA	NA	NA	519.7
		Total Tax Revenue	NA	NA	NA	203.11
		Total Non Tax Revenue	NA	NA	NA	316.59
		Total Property Tax Revenue	NA	NA	NA	66.54
		Total Expenditure	NA	NA	NA	1866.27
		Total Revenue Expenditure	NA	NA	NA	987.09
		Total Capital Expenditure	NA	NA	NA	879.17
		Total Establishment Expenses	NA	NA	NA	436.72
		Total Administrative Expenses	NA	NA	NA	101.63
		Total State Government Grants	NA	NA	NA	335.58
		Total Central Finance Commission Grant	NA	NA	NA	NA
		Total Centrally Sponsored Schemes	NA	NA	NA	166.62

5.1 Actual Values (5/7) (Rupees in Crore)

State	City	Data Points	(rupees in crore)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
MAHARASHTRA	Mumbai	Total Income	NA	NA	22456.59	22435.12
		Total Revenue Income	NA	NA	22456.59	22435.12
		Total Capital Income	NA	NA	NA	NA
		Total Own Source Revenue	NA	NA	13701.85	12981.99
		Total Tax Revenue	NA	NA	4492.94	3735.05
		Total Non Tax Revenue	NA	NA	9208.91	9246.94
		Total Property Tax Revenue	NA	NA	4492.94	3735.05
		Total Expenditure	NA	NA	20643.91	26809.01
		Total Revenue Expenditure	NA	NA	15211.67	19240.31
		Total Capital Expenditure	NA	NA	5432.24	7568.7
		Total Establishment Expenses	NA	NA	6575.67	8062.4
		Total Administrative Expenses	NA	NA	672.95	762.08
		Total State Government Grants	NA	NA	NA	NA
		Total Central Finance Commission Grant	NA	NA	NA	NA
		Total Centrally Sponsored Schemes	NA	NA	NA	NA
	Pune	Total Income	3729.56	4306.59	4391.06	4446.68
		Total Revenue Income	3729.56	4306.59	4391.06	4446.68
		Total Capital Income	NA	NA	NA	NA
		Total Own Source Revenue	NA	NA	NA	NA
		Total Tax Revenue	NA	NA	NA	NA
		Total Non Tax Revenue	NA	NA	NA	NA
		Total Property Tax Revenue	760.8	685.13	742.48	768.12
		Total Expenditure	5349.57	5270.9	5299.43	6114.95
		Total Revenue Expenditure	2566.89	2387.72	2779.67	2916.1
		Total Capital Expenditure	2782.68	2883.18	2519.76	3198.85
		Total Establishment Expenses	NA	NA	NA	NA
		Total Administrative Expenses	NA	NA	NA	NA
		Total State Government Grants	NA	NA	NA	NA
		Total Central Finance Commission Grant	NA	NA	NA	NA
		Total Centrally Sponsored Schemes	NA	NA	NA	NA

5.1 Actual Values (6/7) (Rupees in Crore)

State	City	Data Points	(rupees in crore)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
ODISHA	Bhubaneswar	Total Income	286.8	336.35	366.9	NA
		Total Revenue Income	284.82	308.71	304.65	NA
		Total Capital Income	1.98	27.64	62.25	NA
		Total Own Source Revenue	103.88	102.07	99.88	NA
		Total Tax Revenue	48.71	53.98	47.15	NA
		Total Non Tax Revenue	55.17	48.09	52.73	NA
		Total Property Tax Revenue	32.63	40.13	37.43	NA
		Total Expenditure	198.01	280.61	316.03	NA
		Total Revenue Expenditure	117.96	173.18	206	NA
		Total Capital Expenditure	80.05	107.43	110.03	NA
		Total Establishment Expenses	61.42	60.01	66.29	NA
		Total Administrative Expenses	7.81	5.18	5.29	NA
		Total State Government Grants	89.79	105.97	681.18	NA
		Total Central Finance Commission Grant	34.2	36.16	40.76	NA
		Total Centrally Sponsored Schemes	4.4	17.74	7.19	NA
	Cuttack	Total Income	283.15	322.91	NA	NA
		Total Revenue Income	NA	NA	NA	NA
		Total Capital Income	NA	NA	NA	NA
		Total Own Source Revenue	NA	46.65	NA	NA
		Total Tax Revenue	11.99	32.88	NA	NA
		Total Non Tax Revenue	15.43	13.77	NA	NA
		Total Property Tax Revenue	NA	NA	NA	NA
		Total Expenditure	NA	NA	NA	NA
		Total Revenue Expenditure	NA	NA	NA	NA
		Total Capital Expenditure	NA	NA	NA	NA
		Total Establishment Expenses	58.87	57.84	NA	NA
		Total Administrative Expenses	2.79	0.2	NA	NA
		Total State Government Grants	118.44	125.01	NA	NA
		Total Central Finance Commission Grant	17.82	26.24	NA	NA
		Total Centrally Sponsored Schemes	1.03	NA	NA	NA

5.1 Actual Values (7/7) (Rupees in Crore)

State	City	Data Points	(rupees in crore)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
TAMIL NADU	Chennai	Total Income	3836.27	3933.90	4029.99	4243.75
		Total Revenue Income	2237.98	2276.90	2562.73	2678.49
		Total Capital Income	1598.29	1657.00	1467.26	1565.26
		Total Own Source Revenue	1218.09	1439.20	1736.04	1826.33
		Total Tax Revenue	937.29	1018.50	1329.95	1434.07
		Total Non Tax Revenue	280.8	420.62	406.09	392.26
		Total Property Tax Revenue	673.45	706.53	NA	1019.92
		Total Expenditure	4556.78	3723.20	4186.32	4085.89
		Total Revenue Expenditure	2523.02	2529.20	2890.01	2836.97
		Total Capital Expenditure	2033.76	1194.00	1296.31	1248.92
		Total Establishment Expenses	1042.66	1160.40	1347.67	1392.97
		Total Administrative Expenses	113.27	112.75	106.51	74.72
		Total State Government Grants	753.13	854.93	819.99	985.71
		Total Central Finance Commission Grant	129.99	93.93	NA	124.99
		Total Centrally Sponsored Schemes	19.85	31.82	26.75	235.05
	Coimbatore	Total Income	890.5	668.98	655.06	725.11
		Total Revenue Income	409.48	448.81	496.16	454.38
		Total Capital Income	481.02	220.17	158.9	270.73
		Total Own Source Revenue	215.25	275.86	279.98	247.63
		Total Tax Revenue	128.56	181.75	148.57	140.18
		Total Non Tax Revenue	86.69	94.11	131.41	107.45
		Total Property Tax Revenue	NA	142.61	112.49	104.67
		Total Expenditure	536.51	668.21	654.48	804.98
		Total Revenue Expenditure	295.25	413.34	435.45	421.85
		Total Capital Expenditure	241.26	254.86	219.03	383.12
		Total Establishment Expenses	146.33	159.76	190.93	207.87
		Total Administrative Expenses	29.65	17.03	19.49	23.96
		Total State Government Grants	NA	NA	NA	NA
		Total Central Finance Commission Grant	NA	NA	NA	NA
		Total Centrally Sponsored Schemes	NA	NA	NA	NA

5.2 Per Capita Values (1/4) (in Rupees)

State	City	Data Points	(in rupees)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
GUJARAT	Ahmedabad	Per Capita Total Income	6740.04	6784.91	7245.68	6620.50
		Per Capita Tax Income	1180.97	1228.89	1235.93	1210.17
		Per Capita Non Tax Income	1309.62	1155.10	1051.82	1060.26
		Per Capita Property Tax Income	558.12	533.67	552.69	540.57
		Per Capita Total Expenditure	6020.83	5995.55	6303.43	6511.19
		Per Capita Revenue Expenditure	3290.88	3547.40	3729.81	3732.68
		Per Capita Capital Expenditure	2729.95	2448.15	2573.62	2778.52
	Surat	Per Capita Total Income	NA	NA	NA	5428.00
		Per Capita Tax Income	NA	NA	NA	1609.56
		Per Capita Non Tax Income	NA	NA	NA	548.65
		Per Capita Property Tax Income	NA	NA	NA	585.23
		Per Capita Total Expenditure	NA	NA	NA	5919.98
		Per Capita Revenue Expenditure	NA	NA	NA	3570.43
		Per Capita Capital Expenditure	NA	NA	NA	2349.55
KARNATAKA	Bengaluru	Per Capita Total Income	5554.74	5830.54	5469.85	4362.25
		Per Capita Tax Income	1481.58	1280.21	1365.02	1465.81
		Per Capita Non Tax Income	1111.47	1134.00	1404.05	968.68
		Per Capita Property Tax Income	1457.52	1265.44	1364.01	1465.39
		Per Capita Total Expenditure	4487.49	5890.09	5779.48	4717.68
		Per Capita Revenue Expenditure	NA	NA	NA	2063.27
		Per Capita Capital Expenditure	NA	NA	NA	2654.40
	Mangaluru	Per Capita Total Income	3492.70	4584.87	3561.69	3647.16
		Per Capita Tax Income	666.37	642.86	684.23	605.82
		Per Capita Non Tax Income	1738.80	1408.79	1256.10	1282.94
		Per Capita Property Tax Income	622.45	602.03	643.57	572.01
		Per Capita Total Expenditure	3559.64	4337.29	3920.78	3353.13
		Per Capita Revenue Expenditure	2251.46	2251.75	2290.62	2129.38
		Per Capita Capital Expenditure	1308.18	2085.53	1630.15	1223.61

5.2 Per Capita Values (2/4) (in Rupees)

State	City	Data Points	(in rupees)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
KERALA	Kochi	Per Capita Total Income	1088.85	1410.04	NA	1561.00
		Per Capita Tax Income	397.83	408.43	NA	408.50
		Per Capita Non Tax Income	114.33	132.70	NA	149.89
		Per Capita Property Tax Income	253.41	256.70	NA	333.10
		Per Capita Total Expenditure	1053.04	1407.00	NA	1511.79
		Per Capita Revenue Expenditure	498.40	564.65	NA	1407.89
		Per Capita Capital Expenditure	554.61	842.35	NA	103.90
	Thiruvananthapuram	Per Capita Total Income	1709.45	1689.47	2238.37	2001.22
		Per Capita Tax Income	431.45	394.07	482.24	395.98
		Per Capita Non Tax Income	150.29	127.20	143.32	207.62
		Per Capita Property Tax Income	216.33	215.70	246.08	206.93
		Per Capita Total Expenditure	1536.39	1668.53	1999.79	1575.23
		Per Capita Revenue Expenditure	929.96	1038.31	1333.70	935.29
		Per Capita Capital Expenditure	606.44	630.22	666.09	639.94
MADHYA PRADESH	Bhopal	Per Capita Total Income	4540.35	4614.86	4314.29	4311.11
		Per Capita Tax Income	628.36	545.50	492.36	495.50
		Per Capita Non Tax Income	596.41	490.64	568.93	557.95
		Per Capita Property Tax Income	154.98	135.54	131.88	131.62
		Per Capita Total Expenditure	4236.72	4138.26	5129.72	5032.65
		Per Capita Revenue Expenditure	2620.03	2273.80	3003.72	2992.38
		Per Capita Capital Expenditure	1616.65	1864.50	2125.97	2040.27
	Indore	Per Capita Total Income	NA	NA	NA	4873.87
		Per Capita Tax Income	NA	NA	NA	633.93
		Per Capita Non Tax Income	NA	NA	NA	988.12
		Per Capita Property Tax Income	NA	NA	NA	207.68
		Per Capita Total Expenditure	NA	NA	NA	5824.88
		Per Capita Revenue Expenditure	NA	NA	NA	3080.84
		Per Capita Capital Expenditure	NA	NA	NA	2744.01

5.2 Per Capita Values (3/4) (in Rupees)

State	City	Data Points	(in rupees)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
MAHARASHTRA	Mumbai	Per Capita Total Income	NA	NA	12430.82	11950.93
		Per Capita Tax Income	NA	NA	2487.06	1989.62
		Per Capita Non Tax Income	NA	NA	5097.58	4925.74
		Per Capita Property Tax Income	NA	NA	2487.06	1989.62
		Per Capita Total Expenditure	NA	NA	11427.41	14280.85
		Per Capita Revenue Expenditure	NA	2648.19	8420.40	10249.09
		Per Capita Capital Expenditure	NA	2891.57	3007.01	4031.76
	Pune	Per Capita Total Income	8800.51	9629.76	9297.49	9000.19
		Per Capita Tax Income	NA	NA	NA	NA
		Per Capita Non Tax Income	NA	NA	NA	NA
		Per Capita Property Tax Income	1795.23	1531.99	1572.10	1554.69
		Per Capita Total Expenditure	12623.19	11786.01	11220.85	12376.81
		Per Capita Revenue Expenditure	6057.00	5339.07	5885.59	5902.26
		Per Capita Capital Expenditure	6566.19	6446.94	5335.26	6474.55
ODISHA	Bhubaneswar	Per Capita Total Income	2328.79	2574.17	2644.44	NA
		Per Capita Tax Income	395.52	413.12	339.83	NA
		Per Capita Non Tax Income	447.98	368.05	380.05	NA
		Per Capita Property Tax Income	264.95	307.13	269.78	NA
		Per Capita Total Expenditure	1607.82	2147.58	2327.15	NA
		Per Capita Revenue Expenditure	957.83	1325.39	1484.75	NA
		Per Capita Capital Expenditure	650.00	822.19	793.04	NA
	Cuttack	Per Capita Total Income	3452.34	3737.85	NA	NA
		Per Capita Tax Income	146.19	380.60	NA	NA
		Per Capita Non Tax Income	188.13	159.40	NA	NA
		Per Capita Property Tax Income	NA	NA	NA	NA
		Per Capita Total Expenditure	NA	NA	NA	NA
		Per Capita Revenue Expenditure	NA	NA	NA	NA
		Per Capita Capital Expenditure	NA	NA	NA	NA

5.2 Per Capita Values (3/4) (in Rupees)

State	City	Data Points	(in rupees)			
			2016-17	2017-18	2018-19	2019-20
			Actuals	Actuals	Actuals	Actuals
TAMIL NADU	Chennai	Per Capita Total Income	6284.13	6149.85	6009.33	6094.65
		Per Capita Tax Income	1535.36	1592.22	1983.16	2059.54
		Per Capita Non Tax Income	459.97	657.55	605.54	563.34
		Per Capita Property Tax Income	1103.17	1104.51	NA	1464.76
		Per Capita Total Expenditure	7464.38	5820.46	6242.45	5867.94
		Per Capita Revenue Expenditure	4132.91	3953.89	4309.45	4074.31
		Per Capita Capital Expenditure	3331.47	1866.57	1933.00	1793.63
	Coimbatore	Per Capita Total Income	3061.30	2176.98	2016.19	2130.73
		Per Capita Tax Income	441.96	591.45	457.28	411.92
		Per Capita Non Tax Income	298.02	306.25	404.46	315.74
		Per Capita Property Tax Income	NA	464.08	346.23	307.57
		Per Capita Total Expenditure	1844.38	2174.48	2014.41	2365.42
		Per Capita Revenue Expenditure	1014.99	1345.08	1340.26	1239.60
		Per Capita Capital Expenditure	829.39	829.36	674.15	1125.79

6. FINANCIAL RATIOS

6.1 Annual Growth

- a) Revenue Income
- b) Capital Income
- c) Total Income
- d) Own Source Revenue
- e) Property Tax Revenue

6.2 Growth in Per Capita

- a) Total Income
- b) Tax Income
- c) Non Tax Income
- d) Property Tax Income
- e) Total Expenditure
- f) Revenue Expenditure
- g) Capital Expenditure

6.3 Percentage Share

- a) Revenue Income to Total Income
- b) Own Source Revenue to Total Income
- c) Tax Revenue to Total Income
- d) Non Tax Revenue to Total Income
- e) Property Tax Revenue to Total Income
- f) Property Tax Revenue to Own Source Revenue
- g) Total State Government Grant to Total Income
- h) Total Central Finance Commission Grant to Total Income
- i) Total Centrally Sponsored Scheme Grant to Total Income

6.4 Ratios

- a) Revenue Expenditure to Revenue Income
- b) Capital Expenditure to Capital Income
- c) Administrative Expenditure to Total Expenditure
- d) Establishment Expenditure to Total Expenditure

6.1 Annual Growth: Income Statement

State	Cities	Annual Growth														
		Revenue Income			Capital Income			Total Income			Own Source Revenue			Property Tax		
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	2017-18	2018-19	2019-20
Gujarat	Ahmedabad	0.86	5.47	-2.91	5.50	14.68	-14.28	2.41	8.64	-7.05	0.30	0.66	-0.34	-2.72	5.36	-0.50
	Surat															
Karnataka	Bengaluru							7.27	-4.11	-18.48	-4.85	17.24	-10.13	-11.27	10.17	9.82
	Mangaluru	6.81	-7.13	-0.58	212.41	-54.02	24.63	33.13	-21.22	3.84	-13.49	-4.09	-1.29	-1.91	8.41	-9.87
Kerala	Kochi	62.65			-9.77			32.12			7.79			3.35		
	Thiruvananthapuram	-2.88	16.18	-15.72	15.57	97.46	4.78	0.91	35.30	-8.68	-2.71	18.28	-1.45	1.81	16.51	-14.11
Madhya Pradesh	Bhopal	-5.25	-9.73	-13.43	27.26	5.13	28.02	3.51	-4.81	1.74	-13.85	4.29	1.06	-10.94	-0.92	1.61
	Indore															
Maharashtra	Mumbai			-2.97									-7.98			-19.26
	Pune	11.20	-1.90	-1.65										-13.28	4.27	0.47
Odisha	Bhubaneswar	4.38	-5.05		1244.30	116.70		12.94	4.96		-5.38	-5.85		18.43	-10.26	
	Cuttack							9.82								
Tamil Nadu	Chennai	-2.03	8.30	1.51	-0.16	-14.80	3.60	-1.25	-1.43	2.27	13.78	16.06	2.17	1.03		
	Coimbatore	5.55	6.37	-11.06	-55.92	-30.56	65.47	-27.66	-5.79	7.50	23.42	-2.35	-14.10		-24.10	-9.63

Data not available

Formula: $= ((\text{base year} - \text{previous year}) / \text{previous year}) * 100$ • Data taken from 2016-17 (A) to 2019-20 (A) for calculations
* values calculated are inflation adjusted

Study Observations :

- Growth in revenue income is negative in the year 2019-20 for all cities except Chennai.
- Bhopal has negative revenue income growth for all the years.
- Thiruvananthapuram and Bhopal have a positive growth in Capital Income across the three years.
- Mangaluru has experienced negative growth in own source of revenue for all the three years.
- Chennai has a positive growth in own source of revenue for all the three years.

6.2 Growth in Per Capita: Tax and Non-Tax Income (1/2)

State	Cities	Annual Growth in Per Capita											
		Total Income			Tax Income			Non Tax Income			Property Tax		
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	2017-18	2018-19	2019-20
Gujarat	Ahmedabad	0.67	6.79	-8.63	4.06	0.57	-2.08	-11.80	-8.94	0.80	-4.38	3.56	-2.19
	Surat												
Karnataka	Bengaluru	4.97	-6.19	-20.25	-13.59	6.62	7.38	2.03	23.81	-31.01	-13.18	7.79	7.43
	Mangaluru	31.27	-22.32	2.40	-3.53	6.44	-11.46	-18.98	-10.84	2.14	-3.28	6.90	-11.12
Kerala	Kochi	29.50			2.66			16.06			1.30		
	Thiruvananthapuram	-1.17	32.49	-10.59	-8.66	22.37	-17.89	-15.37	12.68	44.86	-0.29	14.09	-15.91
Madhya Pradesh	Bhopal	1.64	-6.51	-0.07	-13.19	-9.74	0.64	-17.73	15.95	-1.93	-12.54	-2.70	-0.20
	Indore												
Maharashtra	Mumbai			-3.86			-20.00			-3.37			-20.00
	Pune	9.42	-3.45	-3.20							-14.66	2.62	-1.11
Odisha	Bhubaneswar	10.54	2.73		4.45	-17.74		-17.84	3.26		15.92	-12.16	
	Cuttack	8.27			160.35			-15.27					
Tamil Nadu	Chennai	-2.14	-2.28	1.42	3.70	24.55	3.85	42.95	-7.91	-6.97	0.12		
	Coimbatore	-28.89	-7.39	5.68	33.83	-22.68	-9.92	2.76	32.07	-21.94		-25.39	-11.17

Data not available

Formula: = ((base year – previous year) / previous year) * 100

Per Capita Formula: = ((inflation adj. value * 1,00,00,000) / city population of the year)

* values calculated are inflation adjusted

* Data taken from 2016-17 (A) to 2019-20 (A) for calculations

Study Observations :

- Per Capita Annual Growth in total income of 6 cities (Ahmedabad, Bengaluru, Thiruvananthapuram, Bhopal, Mumbai and Pune) is negative in 2019-20 while 3 cities (Mangaluru, Chennai and Coimbatore) have positive growth in 2019-20.
- Per Capita Annual growth in tax income of only Chennai has seen a positive growth in all three years.
- Per Capita Annual growth in property tax in 2019-20 is negative for 7 cities (Ahmedabad, Mangaluru, Thiruvananthapuram, Bhopal, Mumbai, Pune and Coimbatore). Only Bengaluru has positive annual increase in 2019-20.

6.2 Growth in Per Capita: Expenditure (2/2)

State	Cities	Annual Growth in Per Capita								
		Total Expenditure			Revenue Expenditure			Capital Expenditure		
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	2017-18	2018-19	2019-20
Gujarat	Ahmedabad	-0.42	5.14	3.30	7.80	5.14	0.08	-10.32	5.13	7.96
	Surat									
Karnataka	Bengaluru	31.26	-1.88	-18.37						
	Mangaluru	21.85	-9.60	-14.48	0.01	1.73	-7.04	59.42	-21.84	-24.94
Kerala	Kochi	33.61			13.29			51.88		
	Thiruvananthapuram	8.60	19.85	-21.23	11.65	28.45	-29.87	3.92	5.69	-3.93
Madhya Pradesh	Bhopal	-2.32	23.96	-1.89	-13.21	32.10	-0.38	15.33	14.02	-4.03
	Indore									
Maharashtra	Mumbai			24.97			21.72			34.08
	Pune	-6.63	-4.80	10.30	-11.85	10.24	0.28	-1.82	-17.24	21.35
Odisha	Bhubaneswar	33.57	8.36		38.37	12.02		26.49	-3.55	
	Cuttack									
Tamil Nadu	Chennai	-22.02	7.25	-6.00	-4.33	8.99	-5.46	-43.97	3.56	-7.21
	Coimbatore	17.90	-7.36	17.43	32.52	-0.36	-7.51	0.00	-18.71	67.00

Data not available

- Formula: $= ((\text{base year} - \text{previous year}) / \text{previous year}) * 100$
- Per Capita Formula: $= ((\text{inflation adj. value} * 1,00,00,000) / \text{city population of the year})$
- Data taken from 2016-17 (A) to 2019-20 (A) for calculations
- Values calculated are inflation adjusted

Study Observations :

- Ahmedabad has a positive per capita annual growth in revenue expenditure across the three years.
- Per capita annual growth in revenue expenditure of Coimbatore has seen a negative growth for two consecutive years (2018-19 and 2019-20).
- Annual growth in per capita of capital expenditure in 2019-20 is positive for 4 cities (Ahmedabad, Mumbai, Pune and Coimbatore) and negative for 4 cities (Mangaluru, Thiruvananthapuram, Bhopal and Chennai).

6.3 Percentage Share: Tax and Non-Tax Income (1/3)

State	Cities	Percentage Share of											
		Revenue Income to Total Income			Own Source Revenue to Total Income			Tax Revenue to Total Income			Non Tax Revenue to Total Income		
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	2017-18	2018-19	2019-20
Gujarat	Ahmedabad	65.54	63.62	66.45	39.75	36.82	39.48	18.11	17.06	18.28	17.02	14.52	16.01
	Surat			66.86			39.76			29.65			10.11
Karnataka	Bengaluru			68.41	41.41	50.62	55.81	21.96	24.96	33.60	19.45	25.67	22.21
	Mangaluru	69.95	82.46	78.95	44.75	54.48	51.79	14.02	19.21	16.61	30.73	35.27	35.18
Kerala	Kochi	71.22		88.67	38.38		35.77	28.97		26.17	9.41		9.60
	Thiruvananthapuram	76.48	65.67	60.61	31.97	27.95	30.16	23.33	21.54	19.79	7.53	6.40	10.37
Madhya Pradesh	Bhopal	66.89	63.43	53.98	22.45	24.60	24.44	11.82	11.41	11.49	10.63	13.19	12.94
	Indore			80.57			33.28			13.01			20.27
Maharashtra	Mumbai					61.01	57.86		20.01	16.65		41.01	41.22
	Pune												
Odisha	Bhubaneswar	91.78	83.03		30.35	27.22		16.05	12.85		14.30	14.37	
	Cuttack				14.45			10.18			4.26		
Tamil Nadu	Chennai	57.88	63.59	63.12	36.58	43.08	43.04	25.89	33.00	33.79	10.69	10.08	9.24
	Coimbatore	67.09	75.74	62.66	41.24	42.74	34.15	27.17	22.68	19.33	14.07	20.06	14.82

Data not available

Formula (for example for 2017-18): $\text{Percentage Share} = \left(\frac{\text{Revenue Income}}{\text{Total Income}} \right) \times 100$

- Data taken from 2017-18 (A) to 2019-20 (A) for calculations
- * values calculated are inflation adjusted

Study Observations :

- The percentage share of own source of revenue to total income is highest in Mumbai (61.01% in 2018-19 and 57.86% in 2019-20) and lowest in Cuttack (14.45% in 2017-18).
- The percentage share of tax revenue to total income is highest in Chennai (25.89% in 2017-18, 33% in 2018-19 and 33.79% in 2019-20) and lowest in Cuttack (4.26% in 2017-18) and Thiruvananthapuram (7.53% in 2017-18, 6.40% in 2018-19 and 10.37% in 2019-20).

6.3 Percentage Share: Property Tax (2/3)

State	Cities	Percentage Share of					
		Property Tax Revenue to Total Income			Property Tax to Own Source Revenue		
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20
Gujarat	Ahmedabad	7.87	7.63	8.17	19.79	20.71	20.68
	Surat			10.78			27.12
Karnataka	Bengaluru	21.70	24.94	33.59	52.42	49.26	60.19
	Mangaluru	13.13	18.07	15.68	29.34	33.17	30.28
Kerala	Kochi	18.21		21.34	47.44		59.65
	Thiruvananthapuram	12.77	10.99	10.34	39.94	39.34	34.28
Madhya Pradesh	Bhopal	2.94	3.06	3.05	13.08	12.43	12.49
	Indore			4.26			12.80
Maharashtra	Mumbai		20.01	16.65		32.79	28.77
	Pune	15.91	16.91	17.27			
Odisha	Bhubaneswar	11.93	10.20		39.32	37.47	
	Cuttack						
Tamil Nadu	Chennai	17.96		24.03	49.09		55.85
	Coimbatore	21.32	17.17	14.44	51.70	40.18	42.27

Data not available

Formula (for example for 2017-18): = ((tax revenue income / total income) * 100)

- Data taken from 2017-18 (A) to 2019-20 (A) for calculations
- * values calculated are inflation adjusted

Study Observations :

- Property tax share of the total income is highest in Bengaluru (21.70% in 2017-18, 24.94% in 2018-19 and 33.59% in 2019-20) and lowest in Bhopal (2.94% in 2017-18, 3.06% in 2018-19 and 3.05% in 2019-20).
- The share of property tax to own source of revenue is highest in Bengaluru (52.42% in 2017-18, 49.26% in 2018-19 and 60.19% in 2019-20) and lowest in Bhopal (13.08% in 2017-18, 12.43% in 2018-19 and 12.49% in 2019-20).

6.3 Percentage Share: Grants (3/3)

State	Cities	Percentage Share of								
		Total State Government Grant to Total Income			Total Central Finance Commission Grant to Total Income			Total Centrally Sponsored Scheme Grant to Total Income		
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	2017-18	2018-19	2019-20
Gujarat	Ahmedabad	49.37	37.59	32.40	2.12	2.14	3.59	2.60	6.35	8.11
	Surat			22.73						2.78
Karnataka	Bengaluru	51.28	45.57	36.03	3.62	4.14	7.97	0.14		
	Mangaluru	24.99	27.61	26.98				0.21	0.26	0.18
Kerala	Kochi	25.34		47.38	10.26		0.99	2.92		24.96
	Thiruvananthapuram	44.50	37.72	30.45	14.95	12.44	6.15		0.19	23.23
Madhya Pradesh	Bhopal	15.59	17.36	14.41				11.00	28.14	29.58
	Indore			21.49						10.67
Maharashtra	Mumbai		37.36	40.39						
	Pune									
Odisha	Bhubaneswar	31.51	37.36		10.75	11.11		5.27	1.96	
	Cuttack	38.71			8.13					
Tamil Nadu	Chennai	21.73	20.35	23.23	2.39		2.95	0.81	0.66	5.54
	Coimbatore									

Data not available

- Formula (for example for 2017-18): $= ((\text{tax revenue income} / \text{total income}) * 100)$
- Data taken from 2017-18 (A) to 2019-20 (A) for calculations
- * values calculated are inflation adjusted

Study Observations :

- Share of State Government Grants of the Total Income are highest in Bengaluru (51.28% in 2017-18, 45.57% in 2018-19 and 36.02% in 2019-20) and lowest in Surat (9.34% in 2019-20) and Bhopal (15.59% in 2017-18, 17.36% in 2018-19 and 14.41% in 2019-20).

6.4 Financial Ratios: Expenditure to Income (1/2)

State	Cities	Ratio of					
		Revenue Expenditure to Revenue Income			Capital Expenditure to Capital Income		
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20
Gujarat	Ahmedabad	0.80	0.81	0.85	1.05	0.98	1.25
	Surat			0.98			1.31
Karnataka	Bengaluru			0.69			1.93
	Mangaluru	0.70	0.78	0.74	1.51	2.61	1.59
Kerala	Kochi	0.56		1.02	2.08		0.59
	Thiruvananthapuram	0.80	0.91	0.77	1.59	0.87	0.81
Madhya Pradesh	Bhopal	0.74	1.10	1.29	1.22	1.35	1.03
	Indore			0.78			2.85
Maharashtra	Mumbai		0.68	0.86			
	Pune	0.55	0.63	0.66			
Odisha	Bhubaneswar	0.56	0.68		3.89	1.77	
	Cuttack						
Tamil Nadu	Chennai	1.11	1.13	1.06	0.72	0.88	0.80
	Coimbatore	0.92	0.88	0.93	1.16	1.38	1.42

Data not available

Formula (for example for 2017-18): = (revenue exp. / revenue income)

- Data taken from 2017-18 (A) to 2019-20 (A) for calculations
- * values calculated are inflation adjusted

Study Observations :

- Revenue expenditure to revenue income of Chennai is highest (1.11 in 2017-18, 1.13 in 2018-19 and 1.06 in 2019-20) and lowest in Pune (0.55 in 2017-18, 0.63 in 2018-19 and 0.66 in 2019-20) and Bhubaneswar (0.56 in 2017-18 and 0.68 in 2018-19).
- Capital Expenditure to Capital Income of all cities exceeds in at least one of the three years except Chennai (0.72 in 2017-18, 0.88 in 2018-19 and 0.80 in 2019-20).

6.4 Financial Ratios: Expenditure (2/2)

State	Cities	Ratio of					
		Administrative Expenditure to Total Expenditure			Establishment Expenditure to Total Expenditure		
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20
Gujarat	Ahmedabad	0.02	0.01	0.01	0.28	0.27	0.25
	Surat			0.02			0.32
Karnataka	Bengaluru	0.01	0.01	0.02	0.02	0.10	0.16
	Mangaluru	0.02	0.03	0.02	0.07	0.10	0.13
Kerala	Kochi	0.01		0.02	0.15		0.20
	Thiruvananthapuram	0.02		0.01	0.25	0.13	0.22
Madhya Pradesh	Bhopal	0.05	0.05	0.05	0.20	0.20	0.24
	Indore			0.05			0.23
Maharashtra	Mumbai		0.01	0.01		0.05	0.05
	Pune						
Odisha	Bhubaneswar	0.02	0.02		0.21	0.21	
	Cuttack						
Tamil Nadu	Chennai	0.03	0.03	0.02	0.31	0.32	0.34
	Coimbatore	0.03	0.03	0.03	0.24	0.29	0.26

Study Observations :

- Ratio of Administrative Expenditure to Total Expenditure for all cities ranges from 0.01 to 0.05.
- Ratio of Administrative Expenditure to Total Expenditure is highest in Surat (0.07 in 2019-20).
- Ratio of Establishment Expenditure to Total Expenditure for all cities ranges from 0.05 to 0.32.

Data not available

Formula (for example for 2017-18): = (administrative exp. / total exp.)

- Data taken from 2017-18 (A) to 2019-20 (A) for calculations
- * values calculated are inflation adjusted

7. CASE STUDIES

7.1 Property Tax across cities

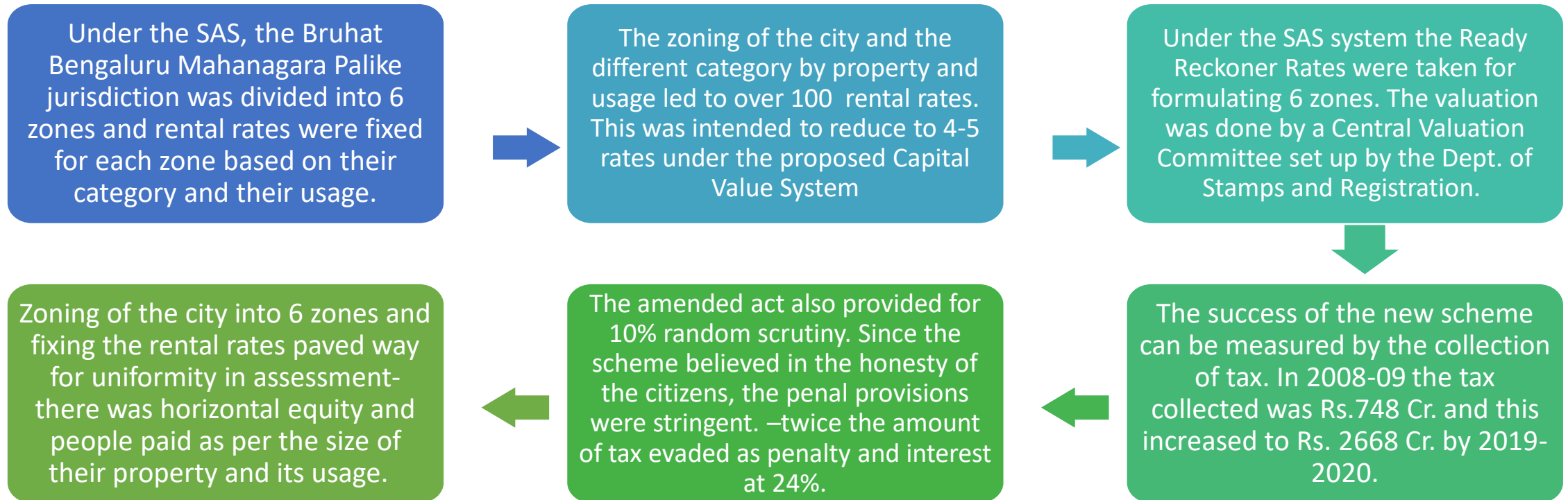
7.2 Bangalore Property Tax

7.3 Innovative Financing across cities

7.1 Property Tax

City	Status	Interview Insights
Bhopal	<ul style="list-style-type: none"> The property tax rates have not been revised since 2001. 	<ul style="list-style-type: none"> 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. If the individuals do not pay taxes, there are provisions for extra fines and auction of properties.
Bhubaneswar	<ul style="list-style-type: none"> Bhubaneswar levies holding tax and not property tax. The rates previously applicable in 1977 are used currently too. 	
Cuttack	<ul style="list-style-type: none"> Identifying the owner during an assessment, not reporting on time, repeating the surveys continuously, pressure from High Court, etc. are some issues. 	<ul style="list-style-type: none"> The penalty of 10% increases every year for those who fail to pay property tax.
Chennai	<ul style="list-style-type: none"> To enhance property tax coverage, the Greater Chennai Municipal Corporation uses 'Drone surveys' to map the property areas and conduct 'field surveys' for ground truthing. Due to lack of technical capacity, the use of geographic information system (GIS) has been outsourced. 	<ul style="list-style-type: none"> Vacant land tax is levied in Chennai. Property tax board has been set up under the state government. The board evaluates the status of finance, and gives recommendations every 5 years on property taxations and mechanisms to improve revenue.
Coimbatore	<ul style="list-style-type: none"> Even though property tax is the major source of revenue, property tax revision has not taken place for 20 years. The correct coverage of property tax is about 94%. There are about 2000 cases where deviation charges have not been paid (original property tax applicable + prop tax for extended area of property). Property tax rates are to be revised every 5 years. In 2019, there was a proposal to revise property tax rates. However, due to elections and political challenges, the revision was not done. In 2013, there was a government order to revise the tax rates, but in 2018 the order was withdrawn. 	<ul style="list-style-type: none"> There is no property tax board set up at the state level. Unlike Chennai, the Coimbatore City Municipal Corporation doesn't have IAS officers at the deputy commissioners post. Here, the officials are handling multiple services and there is overburdening. There could be complete restructuring of staff.

- Bengaluru introduced Self-Assessment Method (SAS) with the idea to bring transparency in the assessment method, easy of payment of tax and to increase coverage and consequently increased revenue.
- Here, slum households were also not exempted and charged Rs 500.
- It was decided that the increase in tax rate due to shift in zone, from the earlier ARV system, will be capped to the next higher zone.
- The new regions/areas which were added under the Corporation's jurisdiction in 2007 were included in the Unit Area Value System of Property Taxation.
- Re-introduction of self-assessment method in 2008-09 boosted property tax revenue by 3.5 times.
- The Municipal Act Amendment made the provision that the property tax rates can be revised every 3 years. However, no changes were made until 2016.



BBMP received 33.59% in 2019-20 of total revenue from property tax.

Introduction of GIS mapping and physical inspection of properties has led to this growth in coverage.

Incentives are given to tax payers who pay early within a specific date (5% slash).

In case of tax evasion, the penal provisions are stringent-twice the tax evaded and interest at 24%.

The Capital Value System of Assessment though mandated by the Government, could not be implemented- perhaps due to the COVID situation. The advantage of Capital Value Method is that tax rates need not be revised frequently, but a percentage increase in the guiding value in the formulae is enough to fetch added revenue.

7.3 Innovative Financing

City	Innovative Financing	Other Agencies
Bengaluru	<ul style="list-style-type: none"> • Under Solid Waste Management, taxes can be collected based on the quantity of waste generated. • Imposing tax on construction waste. • Garbage collection fees could be brought under the component of property tax. 	<ul style="list-style-type: none"> • Karnataka Urban Infrastructure Development and Finance Corporation (KUIDFC) also looks into funding of infrastructure projects for cities.
Bhopal	<ul style="list-style-type: none"> • Bonds were issued in June 2018 for the contribution in AMRUT project worth 117 crore. • Bhopal is not planning to issue Municipal Bonds for the time being. 	<ul style="list-style-type: none"> • Bonds issued while 20 crore at 7.25 rate of interest were received as subsidy from the Central Government.
Bhubaneswar	<ul style="list-style-type: none"> • The corporation has engaged with transgender community to collect property tax. They are also engaged in collection of trade license collection, parking management, etc. 	
Cuttack	<ul style="list-style-type: none"> • Revenue generated from solid waste collection. • Taxes are also collected from temporary rakhi stalls, melas etc. • Taxes imposed on panipuri stalls and small ice cream shops, which were previously exempted (rate differs in commercial or rural areas). 	
Chennai	<ul style="list-style-type: none"> • GCMC has a separate fund allocation from surcharges of stamp duty. 	
Coimbatore	<ul style="list-style-type: none"> • The CCMC is not eligible for municipal bonds given that the credit rating is BBB+. 	<ul style="list-style-type: none"> • Major JNNURM funding is routed by The Tamil Nadu Urban Infrastructure Financial Services Limited (TNUIFSL) and Tamil Nadu Urban Development Fund (TNUDF).

8. ANNEXURE

- 8.1 List of Advisory Committee Members
- 8.2 List of cities selected for the study
- 8.3 Budget Data

8.1 List of Advisory Committee Members

- **Mr. Ashwini Kumar**, Addl. Economic Adviser, MoHUA, GoI
- **Dr. Debarpita Roy**, Fellow, ICRIER
- **Dr. Debolina Kundu**, Professor, National Institute of Urban Affairs
- **Mr. Hitesh Vaidya**, Director, National Institute of Urban Affairs
- **Mr. Milind Mhaske**, Director, Praja Foundation
- **Mr. Nitai Mehta**, Founder and Managing Trustee, Praja Foundation
- **Dr. O.P. Mathur**, Senior Fellow and Head, Urban Studies at the Institute of Social Sciences
- **Dr. Partha Mukhopadhyay**, Senior Fellow, Centre for Policy Research
- **Dr. P.K. Mohanty**, Honorary Advisor (Executive Chair - Research and Programmes), National Institute of Urban Management
- **Dr. Ravikant Joshi**, Urban Finance and Management specialist
- **Dr. V.N. Alok**, Associate Professor of Public Finance, Indian Institute of Public Administration

8.2 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	South Delhi Municipal Corporation	--	2
12	Rajasthan	Jaipur	Udaipur	2
13	Sikkim	Gangtok	--	2
14	Telengana	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

S.No.	State	City 1	City 2	Phase
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

8.3 Budget Values – Gujarat (1/7)

(rupees in crores)

State	City	Data Points	values in crores												
			2016-17	2017-18			2018-19			2019-20			2020-21		2021-22
			Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE
GUJARAT	Ahmedabad	Total Revenue Income	3406.03	4934.00	3951.00	3567.41	5240.00	4300.00	3910.45	5738.93	4770.54	3909.22	6412.12	4900.00	5913.50
		Total Capital receipts	1712.44	3310.00	2450.00	1876.03	3490.00	2525.00	2235.99	4123.58	2977.25	1973.66	5457.91	2675.00	3820.50
		Total Income	5118.47	8244.00	6401.00	5443.44	8730.00	6825.00	6146.44	9862.51	7747.79	5882.88	11870.03	7575.00	9734.00
		Total Revenue Expenditure	2499.13	3241.00	2900.00	2846.03	3500.00	3230.00	3163.96	3927.42	3700.54	3316.80	4227.09	4146.00	4230.50
		Total Capital Expenditure	2073.16	3310.00	2450.00	1964.12	3490.00	2525.00	2183.18	4123.58	2977.25	2468.95	5457.91	2675.00	3820.50
		Total Budget Expenditure	4572.29	6551.00	5350.00	4810.15	6990.00	5755.00	5347.14	8051.00	6677.79	5785.75	9685.00	6821.00	8051.00
		Total Tax Revenue	896.84	1184.21	1066.00	985.92	1316.03	1070.00	1048.43	1279.15	1176.00	1075.34	1328.75	1053.73	1222.36
		Total Non Tax Revenue	994.54	1330.00	1015.00	926.72	1375.00	935.00	892.25	1561.85	1100.00	942.13	1925.00	964.09	1305.12
		Total Establishment Expenses	1098.77	1221.50	1340.00	1329.39	1425.00	1462.00	1421.05	1582.00	1561.12	1439.36	1649.19	1536.45	1678.48
		Total Administrative Expenses	56.89	88.11	75.00	74.47	89.25	86.00	75.15	112.77	91.71	80.31	115.50	98.90	103.28
		Total Operation and Maintenance Expenses	276.35	325.00	318.00	319.97	357.10	360.00	349.70	413.18	446.98	430.31	450.23	405.15	507.18
		Total Interest and Finance Expenses	76.38	86.20	78.10	74.90	75.00	82.00	79.71	92.90	142.81	121.02	78.17	134.48	53.20
		Total Programme Expenses	235.81	348.35	290.00	282.73	380.92	371.00	370.46	454.52	464.19	409.69	546.89	890.43	547.19
		Total Property Tax Revenue	423.84	575.00	495.00	428.16	635.60	490.00	468.84	580.61	551.00	480.34	597.35	520.01	605.88
		Total Own Source Revenue	2077.19	2984.21	2281.00	2163.53	3176.03	2355.00	2263.41	2841.00	2276.00	2322.57	4133.18	2673.48	3256.44
		Total State Govt. Grants	2857.98	1886.31	1636.28	2687.36	1983.53	2198.35	2310.52	2360.40	2795.17	1905.86	3665.05	2077.45	2050.77
		Revenue Sharing by State Govt.	10.31	800.00	1500.00	11.80	0.00	1450.00	13.45	1800.00	2500.00	21.30	1200.00	2500.00	2500.00
		Central finance Commission Grant	99.66	80.00	157.20	115.41	70.00	67.70	131.58	100.00	213.00	211.13	200.00	139.74	200.00
		Grants from Centrally Sponsored Schemes	95.03	228.25	80.00	141.62	179.41	148.53	390.48	286.23	284.85	477.03	573.10	236.50	181.10
		Total Grants	3052.67	2194.56	1873.48	2944.39	2232.94	2414.58	2832.58	2746.63	3293.02	2594.02	4438.15	2453.69	2431.87
		Total Borrowings and Loans	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Surat	Total Revenue Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	2837.77	3148.39	2934.01	3301.22
		Total Capital receipts	NA	NA	NA	NA	NA	NA	NA	NA	NA	1406.47	2207.04	1599.46	2352.93
		Total Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	4244.24	5355.43	4533.47	5654.15
		Total Revenue Expenditure	NA	NA	NA	NA	NA	NA	NA	NA	NA	2791.78	3160.68	3296.94	3449.36
		Total Capital Expenditure	NA	NA	NA	NA	NA	NA	NA	NA	NA	1837.15	2851.29	1632.83	3017.99
		Total Budget Expenditure	NA	NA	NA	NA	NA	NA	NA	NA	NA	4628.93	6011.97	4929.77	6467.35
		Total Tax Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	1258.54	118.66	109.23	122.56
		Total Non Tax Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	429.00	60.70	59.43	68.84
		Total Establishment Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	1461.29	160.60	170.40	179.83
		Total Administrative Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	101.31	14.86	12.82	17.40
		Total Operation and Maintenance Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	645.37	49.75	43.79	48.72
		Total Interest and Finance Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	27.76	3.24	4.47	3.29
		Total Programme Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	232.58	28.54	25.47	27.20
		Total Property Tax Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	457.60	46.42	40.78	49.24
		Total Own Source Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	1687.54	179.36	168.66	191.40
		Total State Govt. Grants	NA	NA	NA	NA	NA	NA	NA	NA	NA	964.57	128.83	125.70	161.26
		Revenue Sharing by State Govt.	NA	NA	NA	NA	NA	NA	NA	NA	NA	722.60	79.48	79.48	79.48
		Central finance Commission Grant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Grants from Centrally Sponsored Schemes	NA	NA	NA	NA	NA	NA	NA	NA	NA	117.93	31.49	29.43	29.83
		Total Grants	NA	NA	NA	NA	NA	NA	NA	NA	NA	1082.50	160.32	155.13	191.09
		Total Borrowings and Loans	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

8.3 Budget Values – Karnataka (2/7)

(rupees in crores)

values in crores															
State	City	Data Points	2016-17	2017-18			2018-19			2019-20			2020-21		2021-22
			Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE
KARNATAKA	Bengaluru	Total Revenue Income	NA	6629.49	NA	NA	7059.14	NA	NA	8943.14	NA	4189.94	7224.39	4236.29	5449.54
		Total Capital receipts	NA	3366.32	NA	NA	3070.34	NA	NA	2705.76	NA	1934.92	3673.19	2279.02	3421.02
		Total Income	6572.38	9995.81	7513.98	7321.32	10129.48	7379.76	7296.40	11648.90	7063.83	6124.86	10897.58	6515.31	8870.56
		Total Revenue Expenditure	NA	3288.51	NA	NA	3621.73	NA	NA	4733.87	NA	2896.96	4751.82	2986.32	4068.00
		Total Capital Expenditure	NA	6706.03	NA	NA	6511.12	NA	NA	6915.50	NA	3726.94	6144.02	3537.70	4874.55
		Total Budget Expenditure	5309.61	9994.55	7513.52	7396.10	10132.85	7380.12	7709.43	11649.37	7066.21	6623.90	10895.84	6524.02	8942.55
		Total Tax Revenue	1753.01	2725.55	1804.27	1607.54	3190.25	1810.04	1820.84	3541.95	2100.60	2058.08	3538.21	2000.61	2853.20
		Total Non Tax Revenue	1315.09	2843.86	1509.79	1423.95	2877.68	1617.68	1872.90	3379.25	1732.03	1360.09	2680.36	1250.23	1750.78
		Total Establishment Expenses	562.21	639.75	641.53	171.69	712.85	254.15	767.21	286.10	805.24	1053.39	924.68	1122.80	1267.75
		Total Administrative Expenses	108.69	218.31	163.08	86.50	200.07	135.35	109.21	184.18	142.38	100.23	196.12	163.48	149.82
		Total Operation and Maintenance Expenses	1746.48	3512.04	2148.88	1689.55	3299.92	1487.80	1739.54	4524.51	1937.34	1379.74	3787.86	1472.31	2204.78
		Total Interest and Finance Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Programme Expenses	143.29	711.75	567.61	298.58	992.43	469.84	332.83	1248.68	491.18	316.42	596.86	247.24	415.13
		Total Property Tax Revenue	1724.54	2600.00	1777.40	1589.00	3100.00	1800.00	1819.49	3500.00	2100.00	2057.50	3500.00	2000.00	2800.00
		Total Own Source Revenue	3068.10	5569.41	3314.06	3031.49	6067.93	3427.72	3693.74	6921.20	3832.63	3418.17	6218.57	3250.84	4603.98
		Total State Govt. Grants	2826.57	44.20	3569.78	3754.68	3283.43	3311.39	3325.20	3490.35	2625.35	2206.77	3781.00	3035.45	3845.57
		Revenue Sharing by State Govt.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Central finance Commission Grant	310.48	265.30	265.30	265.30	301.72	301.73	301.72	405.76	487.85	487.85	558.00	279.00	421.00
		Grants from Centrally Sponsored Schemes	62.55	93.00	30.15	10.00	5.16	NA	NA	NA	NA	NA	NA	NA	NA
		Total Grants	3199.60	402.50	3865.23	4029.98	3590.31	3613.12	3626.92	3896.11	3113.20	2694.62	4339.01	3314.45	4266.57
		Total Borrowings and Loans	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Mangaluru	Total Revenue Income	199.72	310.70	229.53	221.51	310.84	263.61	213.81	293.70	215.20	218.88	313.89	253.68	323.25
		Total Capital receipts	29.33	252.43	26.08	95.15	169.71	111.20	45.47	200.89	47.07	58.35	191.41	-35.87	145.20
		Total Income	229.05	563.13	255.62	316.66	480.55	374.81	259.28	494.59	262.26	277.23	505.31	217.81	468.45
		Total Revenue Expenditure	147.65	223.38	185.27	155.52	225.47	186.12	166.75	207.52	177.09	161.86	232.13	179.76	213.14
		Total Capital Expenditure	85.79	402.61	118.06	144.04	270.26	197.23	118.67	320.29	110.38	93.01	283.82	225.26	218.52
		Total Budget Expenditure	233.44	625.99	303.33	299.56	495.73	383.35	285.42	527.81	287.48	254.88	515.95	405.02	431.66
		Total Tax Revenue	43.70	53.65	51.51	44.40	63.20	61.25	49.81	65.78	57.81	46.05	78.67	56.63	84.28
		Total Non Tax Revenue	114.03	151.24	144.78	97.30	187.40	130.22	91.44	119.92	78.91	97.52	132.70	120.23	138.42
		Total Establishment Expenses	20.15	42.50	24.55	20.52	37.33	27.62	27.25	30.87	29.83	32.01	38.56	31.60	33.12
		Total Administrative Expenses	5.90	41.15	6.12	6.46	9.65	6.61	8.18	6.86	8.35	6.06	10.70	7.61	7.91
		Total Operation and Maintenance Expenses	116.16	133.71	148.02	126.86	168.88	150.20	140.44	168.19	137.47	121.22	181.52	136.92	156.72
		Total Interest and Finance Expenses	0.00	0.06	0.03	0.00	0.03	0.12	0.00	0.10	0.06	0.09	0.06	0.04	0.04
		Total Programme Expenses	1.45	3.69	1.80	1.35	5.08	0.46	1.10	0.50	1.38	104.00	1.30	2.34	1.52
		Total Property Tax Revenue	40.82	49.00	48.61	41.58	58.00	55.90	46.85	59.78	57.81	43.48	71.72	55.23	77.33
		Total Own Source Revenue	157.73	204.89	196.29	141.70	250.60	191.47	141.25	185.70	136.72	143.57	211.37	176.86	222.70
		Total State Govt. Grants	71.55	610.67	96.55	79.13	264.46	71.14	71.59	107.00	72.78	74.81	102.00	76.32	100.05
		Revenue Sharing by State Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Central finance Commission Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Grants from Centrally Sponsored Schemes	0.00	0.00	0.00	0.68	0.00	1.00	0.67	1.00	0.66	0.49	0.50	0.50	0.50
		Total Grants	71.55	610.67	96.55	79.81	264.46	72.14	72.26	108.00	73.44	75.30	102.50	76.82	100.55
		Total Borrowings and Loans	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

8.3 Budget Values – Kerala (3/7)

(rupees in crores)

values in crores															
State	City	Data Points	2016-17	2017-18			2018-19			2019-20			2020-21		2021-22
			Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE
KERALA	Kochi	Total Revenue Income	184.01	406.76	450.32	310.79	457.36	396.26	NA	490.07	NA	477.32	NA	606.03	652.68
		Total Capital receipts	134.08	380.36	158.37	125.63	353.86	183.36	NA	421.37	NA	60.99	NA	95.28	169.53
		Total Income	318.09	787.13	608.69	436.41	811.00	579.62	NA	911.44	NA	538.31	NA	701.31	822.21
		Total Revenue Expenditure	145.60	357.82	309.17	174.76	374.24	374.97	NA	462.34	NA	485.51	NA	616.43	731.65
		Total Capital Expenditure	162.02	464.48	285.15	260.71	514.75	221.35	NA	482.85	NA	35.83	NA	52.60	143.12
		Total Budget Expenditure	307.63	822.30	594.32	435.47	888.99	596.32	NA	945.19	NA	521.34	NA	669.03	874.77
		Total Tax Revenue	116.22	177.68	134.46	126.41	175.68	133.80	NA	177.17	NA	140.87	NA	210.33	215.23
		Total Non Tax Revenue	33.40	86.21	49.38	41.07	80.45	50.64	NA	65.66	NA	51.69	NA	38.24	52.00
		Total Establishment Expenses	52.05	86.79	96.26	63.19	105.36	79.51	NA	87.42	NA	105.81	NA	115.96	147.47
		Total Administrative Expenses	1.93	7.95	5.28	4.87	6.48	7.44	NA	7.99	NA	12.32	NA	20.61	24.27
		Total Operation and Maintenance Expenses	16.29	126.12	60.38	19.84	96.74	99.83	NA	112.42	NA	85.50	NA	156.41	181.22
		Total Interest and Finance Expenses	1.26	8.51	2.32	1.93	2.90	1.54	NA	1.69	NA	0.00	NA	1.00	1.00
		Total Programme Expenses	74.04	6.74	142.88	83.00	156.70	185.46	NA	251.27	NA	0.00	NA	6.20	6.10
		Total Property Tax Revenue	74.03	96.00	83.00	79.45	110.00	85.00	NA	110.00	NA	114.87	NA	130.00	154.00
		Total Own Source Revenue	149.62	263.89	183.84	167.48	256.13	184.44	NA	242.83	NA	192.56	NA	248.57	267.23
		Total State Govt. Grants	130.57	190.98	240.26	110.57	364.44	162.84	NA	178.42	NA	255.07	NA	294.02	317.90
		Revenue Sharing by State Govt.	0.00	0.00	0.00	0.00	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	0.00
		Central finance Commission Grant	0.00	0.00	69.04	44.78	53.34	49.62	NA	69.54	NA	5.35	NA	34.75	34.75
		Grants from Centrally Sponsored Schemes	10.40	161.04	0.00	12.75	16.90	93.51	NA	235.01	NA	134.35	NA	63.98	120.39
		Total Grants	140.97	352.02	309.30	168.10	434.68	305.97	NA	482.97	NA	394.77	NA	392.75	473.04
		Total Borrowings and Loans	10.18	148.62	92.66	10.64	95.50	17.79	NA	109.38	NA	4.57	NA	24.82	68.00
	Thiruvananthapuram	Total Revenue Income	315.16	489.07	437.04	317.85	493.88	478.01	383.81	543.09	506.48	333.07	560.12	547.16	543.31
		Total Capital receipts	81.45	324.21	252.90	97.75	387.90	365.04	200.61	431.77	415.57	216.44	505.45	420.69	572.17
		Total Income	396.61	813.28	689.95	415.60	881.79	843.04	584.42	974.86	922.05	549.51	1065.56	967.85	1115.47
		Total Revenue Expenditure	215.76	476.59	385.75	255.42	517.12	414.62	348.22	530.90	452.41	256.82	537.14	523.90	541.88
		Total Capital Expenditure	140.70	512.37	214.74	155.03	581.77	314.11	173.91	682.32	506.27	175.72	614.44	445.23	817.71
		Total Budget Expenditure	356.46	988.96	600.49	410.45	1098.90	728.74	522.13	1213.22	958.68	432.54	1151.58	969.13	1359.59
		Total Tax Revenue	100.10	165.20	117.78	96.94	147.00	143.56	125.91	160.55	144.69	108.73	153.02	146.75	165.34
		Total Non Tax Revenue	34.87	44.53	35.15	31.29	67.54	55.29	37.42	75.83	72.66	57.01	87.72	79.33	102.15
		Total Establishment Expenses	78.07	108.90	101.94	102.41	113.51	117.14	67.23	125.86	121.87	94.73	136.10	101.26	127.67
		Total Administrative Expenses	2.30	5.25	6.69	8.29	7.49	3.82	2.46	5.19	4.08	2.28	3.77	3.03	3.68
		Total Operation and Maintenance Expenses	23.96	50.15	57.16	36.12	67.22	49.87	78.26	64.21	56.59	22.38	71.67	77.19	72.35
		Total Interest and Finance Expenses	0.00	0.11	0.11	0.00	0.02	0.01	0.00	0.02	0.01	0.00	0.02	0.02	0.03
		Total Programme Expenses	111.39	98.25	58.33	108.57	108.20	82.46	200.23	80.62	65.90	137.25	72.46	88.24	74.34
		Total Property Tax Revenue	50.19	105.00	70.00	53.06	83.00	80.00	64.25	86.00	80.00	56.82	82.00	80.00	89.00
		Total Operating Revenue	27.74	39.82	28.32	23.88	42.12	39.28	23.68	48.58	56.54	46.57	60.49	58.93	73.43
		Total Own Source Revenue	131.51	209.73	152.93	132.86	214.54	198.85	163.33	236.38	217.35	165.74	240.74	1048.46	267.49
		Total State Govt. Grants	180.17	271.28	262.02	184.96	283.24	283.34	220.43	282.34	262.86	167.30	300.16	303.01	264.50
		Revenue Sharing by State Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Central finance Commission Grant	58.19	109.85	110.06	62.12	106.13	106.23	72.68	143.40	143.40	33.81	143.40	143.40	143.40
		Grants from Centrally Sponsored Schemes	0.00	81.05	24.07	0.00	141.20	109.41	1.12	130.00	90.60	127.66	195.50	119.22	260.28
		Total Grants	79.27	462.18	396.15	250.40	530.57	498.98	390.56	555.74	496.86	291.73	639.06	565.63	668.18
		Municipal Bond Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total Borrowings and Loans	2.36	1.11	0.00	0.00	1.11	20.00	0.00	50.00	75.05	72.33	28.10	21.89	12.10

8.3 Budget Values – Madhya Pradesh (4/7)

(rupees in crores)

values in crores

State	City	Data Points	2016-17	2017-18			2018-19			2019-20			2020-21		2021-22
			Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE
MADHYA PRADESH	Bhopal	Total Revenue Income	817.32	859.51	819.17	804.17	1017.86	847.52	754.48	1314.00	825.00	672.54	1576.00	835.39	1552.69
		Total Capital receipts	301.22	880.36	332.58	398.07	978.09	472.07	434.95	1662.00	813.00	573.34	920.00	387.89	964.13
		Total Income	1118.54	1739.87	1151.75	1202.24	1995.95	1319.59	1189.43	2977.00	1638.00	1246.00	2496.00	1223.00	2517.00
		Total Revenue Expenditure	645.46	921.24	869.81	592.36	1099.15	973.06	828.11	1340.49	1031.12	864.86	1412.97	915.54	1323.83
		Total Capital Expenditure	398.27	818.63	479.16	485.73	896.80	647.27	586.12	1634.25	602.23	589.68	1082.71	561.05	1192.99
		Total Budget Expenditure	1043.74	1739.87	1348.98	1078.08	1995.95	1620.33	1414.24	2976.74	1633.35	1454.54	2495.68	1476.60	2516.83
		Total Tax Revenue	154.80	245.79	227.78	142.11	246.78	209.23	135.74	345.73	222.09	143.21	346.83	195.34	300.30
		Total Non Tax Revenue	146.93	135.98	88.81	127.82	269.66	150.60	156.85	238.35	256.91	161.26	572.95	220.14	623.39
		Total Establishment Expenses	227.01	290.62	257.83	220.51	312.23	300.10	285.30	337.53	356.12	349.84	414.15	355.23	432.55
		Total Administrative Expenses	107.68	56.07	107.40	55.72	106.76	70.23	72.20	80.66	74.19	71.65	107.14	82.31	112.30
		Total Operation and Maintenance Expenses	195.58	303.14	276.66	194.08	407.97	340.03	233.27	523.12	347.23	274.61	626.87	338.44	616.68
		Total Interest and Finance Expenses	17.57	26.77	22.71	18.06	30.57	30.51	15.36	39.52	30.74	31.28	38.27	31.09	31.77
		Total Programme Expenses	7.57	14.00	13.50	6.65	15.80	13.90	7.58	14.20	6.65	7.94	15.06	8.70	12.20
		Total Property Tax Revenue	38.18	105.50	105.50	35.31	105.50	70.50	36.36	160.50	100.50	38.04	160.50	70.01	127.97
		Total Own Source Revenue	301.73	381.77	316.59	269.93	516.44	359.83	292.59	584.08	479.00	304.47	919.78	415.48	923.69
		Total State Govt. Grants	186.16	118.63	153.63	187.43	129.04	194.17	206.48	220.05	175.80	179.59	198.52	182.40	203.49
		Revenue Sharing by State Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Central finance Commission Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Grants from Centrally Sponsored Schemes	95.31	301.55	141.24	132.19	420.37	260.24	334.72	1014.37	380.71	368.54	610.66	236.18	416.44
		Total Grants	281.47	420.18	294.87	319.62	549.41	454.41	541.20	1234.42	556.51	548.13	809.18	418.58	619.93
		Total Borrowings and Loans	100.90	255.01	94.85	97.64	146.96	99.97	119.55	212.13	98.69	85.91	135.73	60.04	86.80
	Indore	Total Revenue Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	1258.10	NA	3086.30	3684.92
		Total Capital receipts	NA	NA	NA	NA	NA	NA	NA	NA	NA	308.47	NA	1756.54	1478.02
		Total Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	1561.57	NA	4842.84	5162.95
		Total Revenue Expenditure	NA	NA	NA	NA	NA	NA	NA	NA	NA	987.09	NA	1924.35	2171.03
		Total Capital Expenditure	NA	NA	NA	NA	NA	NA	NA	NA	NA	879.17	NA	2839.62	2889.72
		Total Budget Expenditure	NA	NA	NA	NA	NA	NA	NA	NA	NA	1866.27	NA	4763.96	5060.76
		Total Tax Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	203.11	378.20	378.20	383.79
		Total Non Tax Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	316.59	1126.81	1126.81	1854.82
		Total Establishment Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	436.72	502.95	502.95	530.49
		Total Administrative Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	101.63	193.72	193.73	Kochi
		Total Operation and Maintenance Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	383.98	1096.68	1096.68	1275.86
		Total Interest and Finance Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	42.25	55.80	55.80	55.80
		Total Programme Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	4.85	10.37	10.37	12.23
		Total Property Tax Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	66.54	102.03	102.03	107.14
		Total Own Source Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	519.70	1505.01	1505.01	2238.61
		Total State Govt. Grants	NA	NA	NA	NA	NA	NA	NA	NA	NA	335.58	688.30	688.30	666.32
		Revenue Sharing by State Govt.	NA	NA	NA	NA	NA	NA	NA	NA	NA	556.22	1233.80	1233.80	1011.70
		Central finance Commission Grant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Grants from Centrally Sponsored Schemes	NA	NA	NA	NA	NA	NA	NA	NA	NA	166.62	690.32	690.32	868.28
		Total Grants	NA	NA	NA	NA	NA	NA	NA	NA	NA	502.20	1378.62	1378.62	1534.60
		Total Borrowings and Loans	NA	NA	NA	NA	NA	NA	NA	NA	NA	41.37	687.56	687.56	275.21

8.3 Budget Values – Maharashtra (5/7)

(rupees in crores) National Institute of Urban Affairs



values in crores

State	City	Data Points	2016-17	2017-18			2018-19			2019-20			2020-21		2021-22
			Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE
MAHARASHTRA	Mumbai	Total Revenue Income	NA	23281.07	22991.58	NA	23985.49	22945.02	22456.59	24983.82	23846.45	22435.12	28448.30	22572.13	28308.07
		Total Capital receipts	NA	1860.44	489.23	NA	3272.58	574.00	NA	508.87	147.20	NA	4992.72	8610.47	10730.23
		Total Income	NA	25141.51	21978.34	NA	27258.07	23519.02	22456.59	30692.59	30029.66	22435.12	33441.02	31182.60	39038.30
		Total Revenue Expenditure	NA	17017.33	15866.07	NA	17703.75	15717.83	15211.67	19205.57	19240.31	19240.31	18803.26	20279.02	20287.84
		Total Capital Expenditure	NA	8121.58	6111.07	NA	9547.30	7797.56	5432.24	11480.42	10785.08	7568.70	14637.76	10903.58	18750.99
		Total Budget Expenditure	NA	25141.51	21978.34	NA	27258.07	23519.02	20643.91	30692.59	30029.66	26809.01	33441.02	31182.60	39038.83
		Total Tax Revenue	NA	5205.02	NA	NA	5206.15	NA	4492.94	5016.19	5016.20	3735.05	6768.58	4500.00	7000.00
		Total Non Tax Revenue	NA	NA	NA	NA	NA	NA	9208.91	NA	NA	9246.94	10613.84	7390.27	9002.15
		Total Establishment Expenses	NA	9424.12	NA	NA	10124.26	NA	NA	11946.09	NA	NA	12606.77	NA	14021.74
		Total Administrative Expenses	NA	1029.77	NA	NA	991.28	NA	NA	1016.87	NA	NA	999.26	NA	985.28
		Total Operation and Maintenance Expenses	NA	3969.35	NA	NA	4128.61	NA	NA	4438.49	NA	NA	3875.51	NA	3660.32
		Total Interest and Finance Expenses	NA	51.54	NA	NA	45.19	NA	NA	38.78	NA	NA	37.04	NA	27.14
		Total Programme Expenses	NA	198.48	NA	NA	196.79	NA	NA	231.08	NA	NA	220.30	NA	267.82
		Total Property Tax Revenue	NA	5205.02	NA	NA	5206.15	NA	4492.94	5016.19	NA	3735.05	6768.00	4500.00	7000.00
		Total Own Source Revenue	NA	NA	NA	NA	NA	NA	13701.85	NA	NA	12981.99	17382.42	11890.27	16002.15
		Total State Govt. Grants	NA	NA	NA	NA	NA	NA	8389.56	9073.28	NA	9060.72	9799.15	9799.15	10583.08
		Revenue Sharing by State Govt.	NA	NA	NA	NA	NA	NA	365.18	NA	NA	392.41	1044.38	660.36	1722.84
		Central finance Commission Grant	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00	0.00	0.00	0.00
		Grants from Centrally Sponsored Schemes	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.00	222.35	222.35	222.35
		Total Grants	NA	NA	NA	NA	NA	NA	8754.74	NA	NA	9453.13	1266.73	882.71	1945.19
		Total Borrowings and Loans	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Pune	Total Revenue Income	3729.56	5912.00	5912.00	4306.59	6085.00	5870.00	4391.06	6229.00	6765.00	4446.68	7390.00	8870.70	8370.00
		Total Capital receipts	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Income	3729.56	5912.00	5912.00	4306.59	6085.00	5870.00	4391.06	6229.00	6765.00	4446.68	7390.00	8870.70	8370.00
		Total Revenue Expenditure	2566.89	5912.00	NA	2387.72	5870.00	NA	2779.67	NA	NA	2916.10	NA	NA	4334.40
		Total Capital Expenditure	2782.68	1700.00	NA	2883.18	1633.65	NA	2519.76	1207.21	NA	3198.85	NA	NA	4035.60
		Total Budget Expenditure	5349.57	NA	NA	5270.90	7503.65	NA	5299.43	NA	NA	6114.95	NA	NA	8370.00
		Total Tax Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Non Tax Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Establishment Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Administrative Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Operation and Maintenance Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Interest and Finance Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Programme Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Property Tax Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Own Source Revenue	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total State Govt. Grants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Revenue Sharing by State Govt.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Central finance Commission Grant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Grants from Centrally Sponsored Schemes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Grants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Borrowings and Loans	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

8.3 Budget Values – Odisha (6/7)

(rupees in crores)

values in crores															
State	City	Data Points	2016-17	2017-18			2018-19			2019-20			2020-21		2021-22
			Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE
ODISHA	Bhubaneswar	Total Revenue Income	284.82	257.58	290.21	308.71	339.38	311.57	304.65	339.69	378.44	NA	457.76	NA	NA
		Total Capital receipts	1.98	76.11	20.60	27.64	24.94	24.94	62.25	55.41	63.59	NA	239.19	NA	NA
		Total Income	286.80	333.69	310.81	336.35	364.32	336.51	366.90	395.10	442.03	NA	696.95	NA	NA
		Total Revenue Expenditure	117.96	191.70	126.31	173.18	218.19	223.36	206.00	226.29	260.10	NA	274.20	NA	NA
		Total Capital Expenditure	80.05	137.27	147.06	107.43	131.11	140.21	110.03	153.05	102.74	NA	427.16	NA	NA
		Total Budget Expenditure	198.01	328.97	273.37	280.61	349.30	363.57	316.03	379.33	362.84	NA	701.36	NA	NA
		Total Tax Revenue	48.71	59.14	59.14	53.98	64.83	55.88	47.15	57.00	62.50	NA	158.00	NA	NA
		Total Non Tax Revenue	55.17	71.21	48.33	48.09	69.88	51.02	52.73	55.61	57.29	NA	74.29	NA	NA
		Total Establishment Expenses	61.42	68.33	73.29	60.01	77.86	82.44	66.29	83.99	87.80	NA	78.39	NA	NA
		Total Administrative Expenses	7.81	7.18	7.63	5.18	7.23	7.23	5.29	7.74	9.67	NA	10.22	NA	NA
		Total Operation and Maintenance Expenses	87.82	101.42	103.91	93.08	109.00	108.84	111.31	113.48	110.07	NA	158.36	NA	NA
		Total Interest and Finance Expenses	0.22	0.97	0.97	0.51	0.97	0.97	0.97	1.28	1.28	NA	1.46	NA	NA
		Total Programme Expenses	1.46	0.84	0.84	0.88	1.47	1.09	0.47	1.45	1.08	NA	1.45	NA	NA
		Total Property Tax Revenue	32.63	44.28	44.28	40.13	46.49	46.49	37.43	47.42	47.42	NA	150.00	NA	NA
		Total Own Source Revenue	103.88	130.35	107.47	102.07	134.71	106.90	99.88	112.61	119.79	NA	232.29	NA	NA
		Total State Govt. Grants	89.79	49.28	56.11	105.97	90.29	90.29	681.18	134.03	173.79	NA	312.61	NA	NA
		Revenue Sharing by State Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	0.00	NA	NA
		Central finance Commission Grant	34.20	49.51	49.51	36.16	41.80	41.80	40.76	42.80	42.80	NA	40.00	NA	NA
		Grants from Centrally Sponsored Schemes	4.40	26.55	19.72	17.74	16.29	16.29	7.19	16.87	16.87	NA	13.19	NA	NA
		Total Grants	128.39	125.34	125.34	159.87	148.38	148.38	729.13	193.70	233.46	NA	365.80	NA	NA
		Total Borrowings and Loans	4.43	8.00	8.00	5.61	7.00	7.00	2.22	5.50	0.00	NA	7.50	NA	NA
	Cuttack	Total Revenue Income	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Capital receipts	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Income	283.15	275.98	NA	322.91	312.08	NA	NA	330.33	NA	NA	NA	NA	NA
		Total Revenue Expenditure	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Capital Expenditure	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Budget Expenditure	NA	274.86	NA	NA	310.93	NA	NA	329.07	NA	NA	NA	NA	NA
		Total Tax Revenue	11.99	15.50	NA	32.88	25.00	NA	NA	26.00	NA	NA	NA	NA	NA
		Total Non Tax Revenue	15.43	15.62	NA	13.77	18.03	NA	NA	18.74	NA	NA	NA	NA	NA
		Total Establishment Expenses	58.87	70.59	NA	57.84	92.59	NA	NA	132.93	NA	NA	NA	NA	NA
		Total Administrative Expenses	2.79	0.64	NA	0.20	2.71	NA	NA	0.96	NA	NA	NA	NA	NA
		Total Operation and Maintenance Expenses	2.16	66.08	NA	21.57	66.94	NA	NA	74.18	NA	NA	NA	NA	NA
		Total Interest and Finance Expenses	3.65	0.15	NA	4.36	4.35	NA	NA	0.00	NA	NA	NA	NA	NA
		Total Programme Expenses	0.00	0.00	NA	0.00	0.00	NA	NA	0.00	NA	NA	NA	NA	NA
		Total Property Tax Revenue	0.00	0.00	NA	0.00	0.00	NA	NA	0.00	NA	NA	NA	NA	NA
		Total Own Source Revenue	27.42	31.12	NA	46.65	43.03	NA	NA	44.74	NA	NA	NA	NA	NA
		Total State Govt. Grants	118.44	50.00	NA	125.01	60.00	NA	NA	60.00	NA	NA	NA	NA	NA
		Revenue Sharing by State Govt.	0.00	0.00	NA	0.00	0.00	NA	NA	0.00	NA	NA	NA	NA	NA
		Central finance Commission Grant	17.82	26.24	NA	26.24	28.00	NA	NA	35.00	NA	NA	NA	NA	NA
		Grants from Centrally Sponsored Schemes	1.03	12.40	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Grants	137.29	194.95	NA	151.25	209.05	NA	NA	225.59	NA	NA	NA	NA	NA
		Total Borrowings and Loans	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

8.3 Budget Values – Tamil Nadu (7/7)

(rupees in crores) National Institute of Urban Affairs

values in crores

State	City	Data Points	2016-17	2017-18			2018-19			2019-20			2020-21		2021-22
			Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE
TAMIL NADU	Chennai	Total Revenue Income	2237.98	2917.92	2466.02	2276.90	3228.13	3016.30	2562.73	3547.44	2859.96	2678.49	3081.21	3201.07	2935.26
		Total Capital receipts	1598.29	2031.66	1746.00	1657.00	1853.00	1268.80	1467.26	1722.70	1666.44	1565.26	1798.22	1672.45	2084.00
		Total Income	3836.27	4949.58	4212.02	3933.90	5081.13	4285.10	4029.99	5270.14	4526.40	4243.75	4879.43	4873.52	5019.26
		Total Revenue Expenditure	2523.02	3158.22	2953.84	2529.20	3269.79	3294.50	2890.01	3582.24	3233.81	2836.97	3815.07	3582.61	3481.83
		Total Capital Expenditure	2033.76	2185.95	1616.00	1194.00	1985.00	2170.00	1296.31	1860.00	1785.00	1248.92	1900.00	2133.88	2438.21
		Total Budget Expenditure	4556.78	5344.17	4569.84	3723.20	5254.79	5464.50	4186.32	5442.24	5018.81	4085.89	5715.07	5716.49	5920.04
		Total Tax Revenue	937.29	1151.52	1068.52	1018.50	1713.52	1442.30	1329.95	1911.52	1564.02	1434.07	1314.02	1020.02	1142.02
		Total Non Tax Revenue	280.80	514.20	571.48	420.62	572.41	608.18	406.09	623.97	552.66	392.26	639.47	535.95	570.74
		Total Establishment Expenses	1042.66	1312.89	1307.76	1160.40	1522.31	1531.00	1347.67	1739.03	1639.22	1392.97	1872.21	1494.78	1758.24
		Total Administrative Expenses	113.27	156.75	141.29	112.75	147.27	133.14	106.51	148.88	106.61	74.72	119.97	112.31	124.58
		Total Operation and Maintenance Expenses	821.67	801.93	831.49	644.15	781.79	854.45	545.79	799.51	771.29	652.92	1171.09	1460.26	1055.94
		Total Interest and Finance Expenses	106.29	155.10	147.00	135.83	154.41	176.00	164.05	188.00	171.50	167.36	185.00	167.00	168.50
		Total Programme Expenses	2.96	17.63	4.17	2.61	13.93	8.43	2.32	13.89	8.19	7.23	14.67	3.94	14.32
		Total Property Tax Revenue	673.45	800.00	750.00	706.53	1200.00	1000.00	0.00	1350.00	1000.00	1019.92	700.00	550.00	600.00
		Total Own Source Revenue	1218.09	1665.72	1640.00	1439.20	2285.93	2050.50	1736.04	2535.49	2116.68	1826.33	1953.49	1555.97	1712.76
		Total State Govt. Grants	753.13	884.86	596.62	854.93	777.70	640.45	819.99	950.95	1163.50	985.71	985.77	1460.10	1253.50
		Revenue Sharing by State Govt.	659.04	930.00	580.00	680.06	515.50	417.17	636.77	730.00	565.00	644.81	780.00	717.00	700.00
		Central finance Commission Grant	129.99	250.00	190.00	93.93	200.00	221.00	0.00	225.00	0.00	124.99	300.00	600.00	500.00
		Grants from Centrally Sponsored Schemes	19.85	17.00	46.50	31.82	59.50	30.76	26.75	67.00	296.32	235.05	188.17	166.05	61.00
		Total Grants	902.97	1151.86	833.12	980.68	1037.20	892.21	846.74	1242.95	1459.82	1345.75	1473.94	2226.15	1814.50
		Total Borrowings and Loans	1082.87	1110.00	1300.00	1187.86	970.00	659.00	508.19	670.00	423.51	348.53	800.00	682.50	1050.00
	Coimbatore	Total Revenue Income	409.48	464.91	397.11	448.81	468.09	580.04	496.16	644.63	684.94	454.38	643.30	397.71	656.81
		Total Capital receipts	481.02	384.56	256.09	220.17	422.82	79.56	158.90	550.97	204.47	270.73	727.74	546.61	910.77
		Total Income	890.50	849.47	653.20	668.98	890.91	659.60	655.06	1195.60	889.41	725.11	1371.04	944.32	1567.58
		Total Revenue Expenditure	295.25	334.69	364.71	413.34	440.69	453.91	435.45	530.12	490.91	421.85	619.76	500.90	649.62
		Total Capital Expenditure	241.26	512.08	291.63	254.86	441.41	208.42	219.03	664.57	398.97	383.12	750.61	511.48	917.67
		Total Budget Expenditure	536.51	846.77	656.34	668.21	882.10	662.33	654.48	1194.69	889.88	804.98	1370.38	1012.39	1567.29
		Total Tax Revenue	128.56	144.02	143.13	181.75	157.13	187.86	148.57	277.34	200.53	140.18	212.77	136.58	163.11
		Total Non Tax Revenue	86.69	125.81	81.42	94.11	118.42	205.16	131.41	169.24	261.72	107.45	189.46	98.23	204.43
		Total Establishment Expenses	146.33	141.30	162.76	159.76	183.67	191.46	190.93	216.34	219.46	207.87	260.57	219.71	257.88
		Total Administrative Expenses	29.65	14.53	16.03	17.03	18.24	17.43	19.49	19.57	22.36	23.96	27.61	22.17	38.15
		Total Operation and Maintenance Expenses	109.55	93.62	173.37	190.83	148.69	192.35	201.14	235.16	195.65	184.34	265.32	254.28	299.45
		Total Interest and Finance Expenses	5.20	6.43	7.24	7.12	10.00	8.69	5.21	7.49	3.35	4.59	9.86	4.25	10.89
		Total Programme Expenses	0.34	0.50	0.02	0.24	2.50	0.25	1.21	3.00	0.39	0.78	5.00	0.50	5.00
		Total Property Tax Revenue	NA	111.11	NA	142.61	121.02	145.26	112.49	232.62	163.02	104.67	170.78	98.22	111.53
		Total Own Source Revenue	215.25	269.83	224.54	275.86	275.55	393.02	279.98	446.58	462.25	247.63	402.23	234.81	367.54
		Total State Govt. Grants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Revenue Sharing by State Govt.	44.29	36.38	37.49	34.13	37.80	44.51	48.79	46.80	53.66	35.65	58.38	52.75	72.00
		Central finance Commission Grant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Grants from Centrally Sponsored Schemes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
		Total Grants	629.96	432.60	211.87	188.45	477.56	217.78	306.34	706.21	344.13	424.09	814.44	633.32	1032.76
		Total Borrowings and Loans	0.00	110.66	179.29	168.65	100.00	NA	NA	NA	NA	NA	64.58	6.50	75.79

Thank You!

To know more:

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