GOVERNANCE IN ACTION

Ensuring Transparency in Municipal Finances

City Governments manage **public funds to provide essential civic services and develop urban infrastructure**. The Municipal Budget outlines how a city plans to raise and spend its resources. Audit documents provide information on municipal accounts and the examination of public expenditure. Making these documents accessible enables citizens to understand, examine and discuss how public money is managed.

What financial documents should be in the public domain?

BUDGET DOCUMENTS	AUDIT DOCUMENTS
• Annual Budget Estimates (BE) • Revised Estimates (RE) • Actual Receipts and Expenditure • Detailed budget statements and schedules	• Annual accounts and financial statements • Audited financial statements • Audit reports and observations • Compliance and action-taken reports

What does Praja's assessment reveal?

Praja launched a report on Fiscal Empowerment of City Governments Report 2026 based on study across 43 cities in 28 States and 2 Union Territories. The study reviewed the availability of municipal financial documents on Municipal Corporation websites. The assessment examined budget documents for nine financial years (2017–18 to 2025–26) and audit account statements for seven financial years (2017–18 to 2023–24). The website review was conducted up to 13 May 2026.

Budget Data Availability on Municipal Corporation Website

States	Cities	Budget Data Availability on website								
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Andhra Pradesh	Vijayawada	Available Online	Available Online	Not Available Online	Not Available Online	Available Online	Not Available Online	Not Available Online	Available Online	Available Online
	Visakhapatnam	Available Online	Not Available Online	Not Available Online	Not Available Online	Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
Arunachal Pradesh	Itanagar	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
Assam	Guwahati	Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
Bihar	Patna	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Not Available Online	Not Available Online	Not Available Online
Chhattisgarh	Raipur	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Not Available Online	Available Online	Available Online
Delhi NCT	Delhi	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
Goa	Panaji	Not Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Not Available Online	Not Available Online	Not Available Online
Gujarat	Ahmedabad	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
	Gandhinagar	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
Haryana	Gurugram	Available Online	Available Online	Available Online	Available Online	Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
Himachal Pradesh	Dharamshala	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
	Shimla	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
Jammu and Kashmir	Srinagar	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
Jharkhand	Ranchi	Available Online	Available Online	Not Available Online	Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
Karnataka	Bengaluru	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
	Mangaluru	Not Available Online	Not Available Online	Not Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
Keralam	Kochi	Not Available Online	Not Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
	Thiruvananthapuram	Not Available Online	Not Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
Madhya Pradesh	Bhopal	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
	Indore	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
Maharashtra	Mumbai	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
	Nagpur	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
Manipur	Imphal	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
Meghalaya	Shillong	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
Mizoram	Aizawl	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Available Online	Not Available Online	Not Available Online
Nagaland	Kohima	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
Odisha	Bhubaneswar	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
	Cuttack	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Not Available Online
Punjab	Amritsar	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Not Available Online
Rajasthan	Jaipur	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
	Udaipur	Available Online	Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
Sikkim	Gangtok	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online
Tamil Nadu	Chennai	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
	Coimbatore	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
Telangana	Hyderabad	Not Available Online	Not Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
	Warangal	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Not Available Online
Tripura	Agartala	Available Online	Available Online	Available Online	Available Online	Not Available Online	Available Online	Available Online	Available Online	Available Online
Uttar Pradesh	Kanpur	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Not Available Online
	Lucknow	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
Uttarakhand	Dehradun	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Available Online	Not Available Online	Not Available Online
West Bengal	Kolkata	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online	Available Online
	Asansol	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online	Not Available Online

Available Online Not Available Online

Key Observations:

- Itanagar, Dharamshala, Srinagar, Imphal, Kohima and Asansol do not have budget documents available online (corporation website) for any of the nine years.
- Delhi, Ahmedabad, Gandhinagar, Bengaluru, Bhopal, Indore, Mumbai, Shillong, Bhubaneshwar, Jaipur, Chennai, Coimbatore, Lucknow and Kolkata have budget documents available online (corporation website) for all nine years.

GOVERNANCE IN ACTION

Audit Data Availability on Municipal Corporation Website

States	Cities	Audit Data Availability						
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Andhra Pradesh	Vijayawada							
	Visakhapatnam							
Arunachal Pradesh	Itanagar							
Assam	Guwahati							
Bihar	Patna							
Chhattisgarh	Raipur							
Delhi NCT	Delhi							
Goa	Panaji							
Gujarat	Ahmedabad							
	Gandhinagar							
Haryana	Gurugram							
Himachal Pradesh	Dharamshala							
	Shimla							
Jammu and Kashmir	Srinagar							
Jharkhand	Ranchi							
Karnataka	Bengaluru							
	Mangaluru							
Keralam	Kochi							
	Thiruvananthapuram							
Madhya Pradesh	Bhopal							
	Indore							
Maharashtra	Mumbai							
	Nagpur							
Manipur	Imphal							
Meghalaya	Shillong							
Mizoram	Aizawl							
Nagaland	Kohima							
Odisha	Bhubaneswar							
	Cuttack							
Punjab	Amritsar							
Rajasthan	Jaipur							
	Udaipur							
Sikkim	Gangtok							
Tamil Nadu	Chennai							
	Coimbatore							
Telangana	Hyderabad							
	Warangal							
Tripura	Agartala							
Uttar Pradesh	Kanpur							
	Lucknow							
Uttarakhand	Dehradun							
West Bengal	Kolkata							
	Asansol							

Available Online Not Available Online

Why should Municipal Budgets and Audit Reports be in the Public Domain?

Making municipal budgets and audit reports publicly accessible is crucial for transparency and financial accountability.

Public disclosure is also directly linked to access to Finance Commission grants.

The 15th Finance Commission made the online availability of provisional and audited accounts in the public domain an entry-level condition for Urban Local Bodies to receive grants.

The 16th Finance Commission has continued this requirement for its 2026–27 to 2030–31 award period, requiring online availability of audited accounts for the year before the previous year and provisional accounts for the previous year.

Timely publication of municipal financial documents enhances transparency, strengthens institutional accountability, improves financial management, and ensures Municipal Corporations qualify for Finance Commission grants.



Sixteenth Finance Commission submits its Report for the award period from 2026-27 to 2030-31 to the President of India

Source: https://fincomindia.nic.in/gallery

Key Observations:

- 14 out of 43 cities do not have Audit Account Statements available online for all seven years, namely - Itanagar, Guwahati, Patna, Dharamshala, Srinagar, Ranchi, Bengaluru, Imphal, Shillong, Kohima, Amritsar, Udaipur, Dehradun and Asansol.