

Fiscal Empowerment of City Governments

Key Financial Indicators and
Challenges in Data Availability



September 2024



INDEX

ACKNOWLEDGEMENT	1
CHAPTER 1. BACKGROUND	2
1.1 Foreword	3
1.2 Executive Summary	4
1.3 Methodology and Challenges	5
1.4 Framework for the Study	18
CHAPTER 2. MUNICIPAL INCOME	19
2.1 Own Source Revenue	20
2.2 Tax Revenue	29
2.2.1 Property Tax Revenue	38
2.3 Non-Tax Revenue	51
2.4 Grants	61
2.5 Major Ratio Tables for Municipal Income	64
CHAPTER 3. MUNICIPAL EXPENDITURE	94
3.1 Average Per Capita: Expenditure	95
3.2 Major Ratio Tables for Municipal Expenditure	97
CHAPTER 4. GOVERNANCE INDICATORS	109
4.1 Devolution of Financial Powers	110
4.2 Systemic Fiscal Transfers	112
4.3 Financial Transparency and Accountability	114
ANNEXURES	118
ANNEXURE 1: Note on Municipal Finance Study	119
ANNEXURE 2: Budget Study Observations	120
2.1 Budget Document Format	120
2.2 Budget Data Availability	122
ANNEXURE 3: Details of Selected Cities	125
3.1 List of Cities	125
3.2 Census Population Data and Estimation	126
3.3 State Municipal Acts Applicable	129
3.4 Budget Amount as per Budget Document for F.Y. 2023-24 (Rs. in Crores)	132

ACKNOWLEDGEMENT

Praja Foundation conducted a data-driven study across 43 cities in 28 states and 2 Union Territories. Our study shares insights on the current status of ‘Financial Empowerment of City Governments’. Throughout the process, eminent scholars and subject-matter experts guided our way. We render our sincere gratitude for their contribution to this project.

We also thank the **National Institute of Urban Affairs (NIUA)** for being the knowledge partner. We would like to express our gratitude to the Elected Representatives (Mayors, MLAs, Councillors), State/City administrative officials, Individuals, Academicians and Civil Society Organisations from the cities for sharing their insights and understanding without which the report would not have been possible.

We acknowledge the continuous support and guidance provided by Praja’s Advisors and Board of Trustees. Lastly, it is vital to mention the contributions made by all the team members of Praja for bringing the report into reality. Interns, Fellows and Team members of Praja have put their best efforts into conducting research, analysing data and drafting the report. On a concluding note, we would acknowledge their efforts.

Advisory Committee:

Dr. Debarpita Roy, Research Fellow, Centre for Social and Economic Progress (CSEP)

Dr. Debolina Kundu, Director (AC), National Institute of Urban Affairs

Mr. Milind Mhaske, CEO, Praja Foundation

Mr. Nitai Mehta, Founder and Managing Trustee, Praja Foundation

Dr. Ravikant Joshi, Urban Finance and Management Specialist

Dr. V.N. Alok, Professor of Public Finance, Indian Institute of Public Administration

Supporters and donors:

Tree of Life Foundation, Friedrich Naumann Foundation, Lal Family Foundation, A.T.E. Chandra Foundation, Rohini Nilekani Philanthropies, Madhu Mehta Foundation and others.



**The fair use of data provided in this report for purposes such as criticism, comment, news reporting, teaching (including multiple copies for classroom use), scholarship, or research, is not an infringement of copyright.*

**The views and opinions included in this report are solely of the Praja Foundation and not those of our supporters and do not imply an endorsement from them or any entity they represent.*

**The information shared in this report is collated from various government websites and is openly available to the public as well as field interviews of key stakeholders. In case of any discrepancy in the data provided herein, kindly contact us at info@praja.org*

**All maps illustrated in this report are not to scale and are only indicative of relative geographical location purposes.*

CHAPTER 1. BACKGROUND

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



1.1 FOREWORD

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

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

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

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

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

Nitai Mehta

Founder and Managing Trustee
Praja Foundation

1.2 EXECUTIVE SUMMARY

In accordance with the Seventh Schedule of the Indian Constitution, local governments fall under the State List, resulting in variations in their empowerment and structure from state to state. This variability complicates the study of municipal finances, given the differences in accounting, budgeting, and budget publication practices among local governments across India.

The study on Fiscal Empowerment of City Governments encountered several challenges in collecting, analysing, and presenting data. Data was gathered from 43 cities across 28 states and 2 Union Territories. Our analysis involved reviewing 320 budget documents for seven financial years (2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24) over four years from January 2021 until August 2024. For this report, we have used actual figures from the budget documents from 2016-17 to 2021-22.

We observed that accounting practices varied significantly: some cities follow account head-wise principles, while others use department-wise methods. There are also discrepancies in how grants and compensations, such as Octroi or GST compensation, are categorised. The initial step was to standardise these documents according to the National Municipal Accounting Manual (NMAM). This report extracted and re-categorised budget data according to the accounting standards to assess the financial status of the cities. In this process, we consulted city government officials and municipal finance experts to ensure proper categorisation and adherence to auditing standards. The report provides a comparative analysis of financial status, ratios, and budgeting practices across cities.

To address the challenges in analysing fiscal empowerment, it is crucial to strengthen the NMAM, incentivise local governments to adopt NMAM-compliant accounting practices and establish a Fiscal Responsibility and Budget Management Act tailored for local governments. We aim to refine the presented analyses in the coming years, collaborating with advisors and partners to derive comprehensive insights. This document will enable subject-matter experts to get hold of uniform and standardised budget data for the cities studied. Thus, a deliberation on the fiscal reform requisite for efficient service delivery by the city governments can be initiated. This report is an effort towards creating one single dashboard for Municipal financial data for all the cities across India.

Milind Mhaske

Chief Executive Officer

Praja Foundation

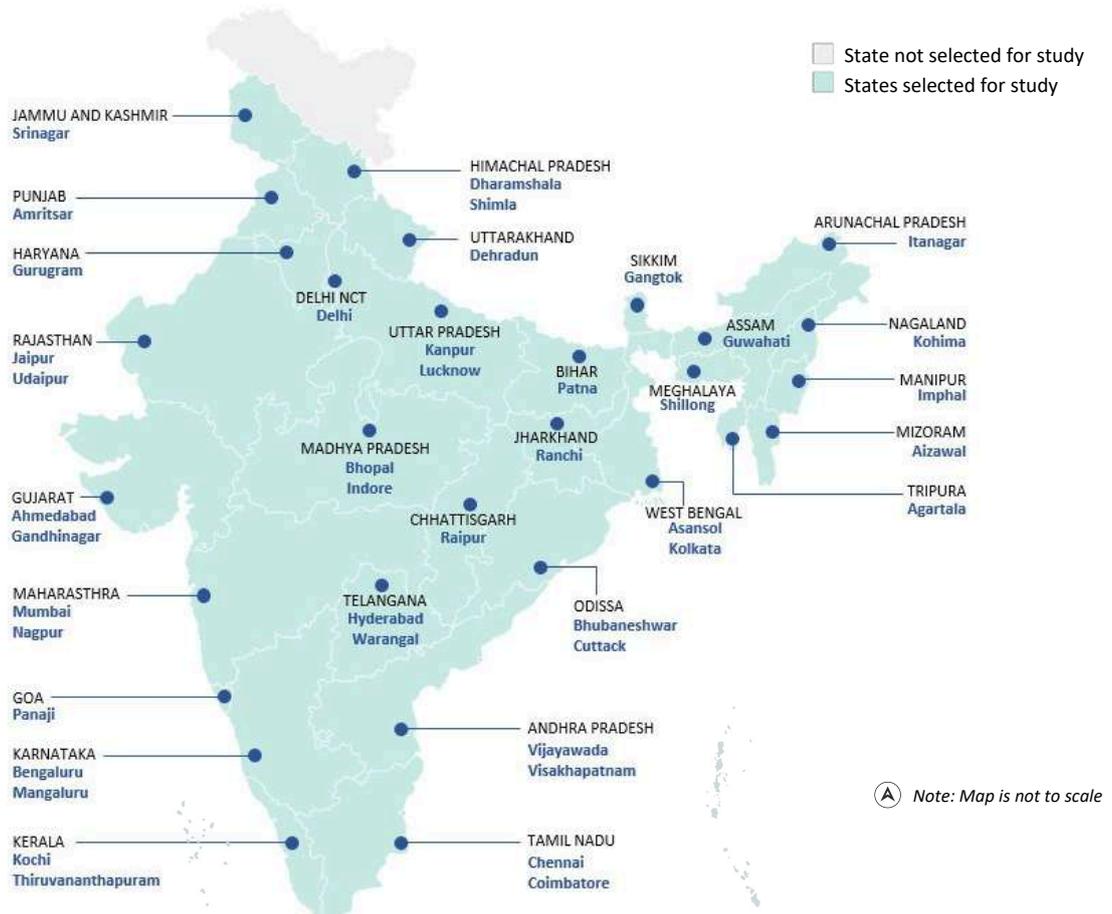
1.3 METHODOLOGY AND CHALLENGES

A pan-India study on the Fiscal Empowerment of the City Government was conducted covering 43 cities across 28 states and 2 Union Territories. This study was initiated with the premise that state governments should have empowered city governments financially to uphold the principles of the Constitutional 74th Amendment Act. Our study concluded that 23 out of 43 cities do not have an independent authority to introduce new taxes given in the assigned list of taxes (Refer to Chapter 4).

The objectives of this study are to assess the data availability and financial growth of the city government. The study focuses on the various governance indicators like devolution of financial powers and financial transparency. The research aims to study systemic fiscal transfers and accountability of the city governments. Through the study, we try to understand the Property Tax Mechanism and Innovative Financing Methods enabling the financial growth of the city governments.

As part of the initial stage of the project, we filtered and finalised the list of indicators, methodology for the data and other factors after various discussions and suggestions with the experts. The states were finalized based on their ranking under the theme of Fiscal Empowerment of City Governments as determined in Praja's Urban Governance Index (UGI) 2020. Two cities from large states and one city from small states were chosen for the study, which includes a capital city and the another large city. This report studies **43 cities across 28 states and 2 Union Territories**.

Figure 1: List of Selected Cities



Field visits and Interviews

Data has gained enormous importance in today's world. Thus, it is significant to understand the perspective and the approach behind each fiscal data point. To get hold of authentic, primary data, Praja conducted research study visits in these cities as part of understanding city government officials' perspectives on the topic of municipal finances and collected key insights from the officers for the indicators.

Praja team conducted interviews with administrative officials like Municipal Commissioner, Additional/Joint/Deputy Commissioner, Revenue Commissioner/Officer, Finance Commissioner/Officer, Chief Auditor and Chief Accountant. The team also took the opportunity to meet the Mayor, Finance Committee Chairperson, Councillors, and Urban Development Secretary of those selected cities and states. The research study involved a total of 185 interviews held with key stakeholders.

Before initiating visits to the selected cities, the team undertook secondary research by studying the Municipal Corporation Act, the Official Municipal Corporation Website, Budget Documents and other reports of the respective cities. Documents such as budget books, audit reports, tax mechanism booklet, property tax book, corporation procedure rules, annual reports, environmental status reports and others were collected during the visit.

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

Budget and data analysis

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

Inflation Adjusted Actual Values were then used to calculate Financial Ratios like Annual Growth, Per Capita, Per Capita Growth, Percentage Share to the Total Budget etc. from 2017-18 to 2023-24 for all cities. While calculating the per capita financial values incremental method of population projection was used. A total of **320 budget documents** for **seven financial years** (2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24) and **12 audit account** documents were analysed for the study for 43 cities (Refer to the formula used for calculations on page number 18).

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

Categorisation of cities

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

Table 1: Classification of Cities

		Below 10 lakh population	
City	Census 2011	Cities	Census 2011
Mumbai	1,24,42,373	Agartala	400004
		Aizwal	400309
		Asansol	563917
		Bhubaneshwar	840834
		Cuttack	647508
		Dehradun	569578
		Dharamshala	30646
		Gandhinagar	1391753
		Gangtok	100286
		Guwahati	968000
		Imphal	268243
		Itanagar	59490
		Kochi	602046
		Kohima	267988
		Mangaluru	488968
		Panaji	70000
		Shillong	143229
		Shimla	169578
		Thiruvananthapuram	743691
		Udaipur	451100
		Warangal	615998

		10 to 30 lakh population	
City	Census 2011	Cities	Census 2011
		Amritsar	1132383
		Bhopal	1798218
		Coimbatore	1050721
		Gurugram	1514432
		Indore	1964086
		Kanpur	2765348
		Lucknow	2817105
		Nagpur	4653171
		Patna	1684222
		Raipur	1010433
		Ranchi	2914253
		Srinagar	1180570
		Vijayawada	1034358
		Vishakhapatnam	1728128

Above 30 lakh population	
Cities	Census 2011
Ahmedabad	5577940
Bengaluru	8443675
Chennai	4646732
Delhi	11034555
Hyderabad	3718651
Jaipur	3046163
Kolkata	4496694

State Finance Commission

The values for State Finance Commission (SFC) Grants and Central Finance Commission (CFC) Grants obtained from budget document were cross-verified from the respective Central and State Finance Commission reports.

Challenges and Data Gaps

During this study, it was observed that, not all cities publish and upload their budget documents/data on the municipal corporation website or in public domain.

Only 16 out of 43 cities published all seven budget documents from 2017-18 to 2023-24 on their respective website viz. Delhi, Ahmedabad, Gandhinagar, Bengaluru, Indore, Mumbai, Shillong, Bhubaneswar, Cuttack, Jaipur, Coimbatore, Chennai, Kanpur, Lucknow, Kolkata and Shimla. Budget data and documents for remaining 27 cities were collected from the accounts department during the study visit for that particular city. For three cities viz. Itanagar, Kohima and Imphal budget data was not available. To maintain uniformity throughout the research study, the Budget Data available till 31st August 2024 was considered for the study.

Table 2: Budget Data Availability

State	Cities	Budget Data Availability on Website						
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Andhra Pradesh	Vijaywada							
	Visakhapatnam							
Arunachal Pradesh	Itanagar							
Assam	Guwahati							
Bihar	Patna							
Chhattisgarh	Raipur							
Delhi NCT	Delhi							
Goa	Panaji							
Gujarat	Ahmedabad							
	Gandhinagar							
Haryana	Gurugram							
Himachal Pradesh	Dharamshala							
	Shimla							

State	Cities	Budget Data Availability on Website						
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Jammu and Kashmir	Srinagar	●	●	●	●	●	●	●
Jharkhand	Ranchi	●	●	●	●	●	●	●
Karnataka	Bengaluru	●	●	●	●	●	●	●
	Mangaluru	●	●	●	●	●	●	●
Kerala	Kochi	●	●	●	●	●	●	●
	Thiruvananthapuram	●	●	●	●	●	●	●
Madhya Pradesh	Bhopal	●	●	●	●	●	●	●
	Indore	●	●	●	●	●	●	●
Maharashtra	Mumbai	●	●	●	●	●	●	●
	Nagpur	●	●	●	●	●	●	●
Manipur	Imphal	●	●	●	●	●	●	●
Meghalaya	Shillong	●	●	●	●	●	●	●
Mizoram	Aizawl	●	●	●	●	●	●	●

State	Cities	Budget Data Availability on Website						
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Nagaland	Kohima	●	●	●	●	●	●	●
Odisha	Bhubaneswar	●	●	●	●	●	●	●
	Cuttack	●	●	●	●	●	●	●
Punjab	Amritsar	●	●	●	●	●	●	●
Rajasthan	Jaipur	●	●	●	●	●	●	●
	Udaipur	●	●	●	●	●	●	●
Sikkim	Gangtok	●	●	●	●	●	●	●
Tamil Nadu	Chennai	●	●	●	●	●	●	●
	Coimbatore	●	●	●	●	●	●	●
Telangana	Hyderabad	●	●	●	●	●	●	●
	Warangal	●	●	●	●	●	●	●
Tripura	Agartala	●	●	●	●	●	●	●
Uttar Pradesh	Kanpur	●	●	●	●	●	●	●

State	Cities	Budget Data Availability on Website						
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Uttar Pradesh	Lucknow							
Uttarakhand	Dehradun							
West Bengal	Kolkata							
	Asansol							

	Available Online
	Not Available online

Key Observations

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

Table 3: Audit Data Availability

State	Cities	Audit Data Availability on Website					
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Andhra Pradesh	Vijaywada	●	●	●	●	●	●
	Visakhapatnam	●	●	●	●	●	●
Arunachal Pradesh	Itanagar	●	●	●	●	●	●
Assam	Guwahati	●	●	●	●	●	●
Bihar	Patna	●	●	●	●	●	●
Chhattisgarh	Raipur	●	●	●	●	●	●
Delhi NCT	Delhi	●	●	●	●	●	●
Goa	Panaji	●	●	●	●	●	●
Gujarat	Ahmedabad	●	●	●	●	●	●
	Gandhinagar	●	●	●	●	●	●
Haryana	Gurugram	●	●	●	●	●	●
Himachal Pradesh	Dharamshala	●	●	●	●	●	●
	Shimla	●	●	●	●	●	●

State	Cities	Audit Data Availability on Website					
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Jammu and Kashmir	Srinagar	●	●	●	●	●	●
Jharkhand	Ranchi	●	●	●	●	●	●
Karnataka	Bengaluru	●	●	●	●	●	●
	Mangaluru	●	●	●	●	●	●
Kerala	Kochi	●	●	●	●	●	●
	Thiruvananthapuram	●	●	●	●	●	●
Madhya Pradesh	Bhopal	●	●	●	●	●	●
	Indore	●	●	●	●	●	●
Maharashtra	Mumbai	●	●	●	●	●	●
	Nagpur	●	●	●	●	●	●
Manipur	Imphal	●	●	●	●	●	●
Meghalaya	Shillong	●	●	●	●	●	●
Mizoram	Aizawl	●	●	●	●	●	●

State	Cities	Audit Data Availability on Website					
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Nagaland	Kohima	●	●	●	●	●	●
Odisha	Bhubaneswar	●	●	●	●	●	●
	Cuttack	●	●	●	●	●	●
Punjab	Amritsar	●	●	●	●	●	●
Rajasthan	Jaipur	●	●	●	●	●	●
	Udaipur	●	●	●	●	●	●
Sikkim	Gangtok	●	●	●	●	●	●
Tamil Nadu	Chennai	●	●	●	●	●	●
	Coimbatore	●	●	●	●	●	●
Telangana	Hyderabad	●	●	●	●	●	●
	Warangal	●	●	●	●	●	●
Tripura	Agartala	●	●	●	●	●	●
Uttar Pradesh	Kanpur	●	●	●	●	●	●

State	Cities	Audit Data Availability on Website					
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Uttar Pradesh	Luknow	●	●	●	●	●	●
Uttarakhand	Dehradun	●	●	●	●	●	●
West Bengal	Kolkata	●	●	●	●	●	●
	Asansol	●	●	●	●	●	●

●	Available Online
●	Not Available online

Key Observations

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

While most of the budget documents were made available during the visit, it was challenging to obtain budget documents for Indore Municipal Corporation and Visakhapatnam Municipal Corporation. They only have published summaries of budget documents on their website. Likewise, the budget document of Brihanmumbai Municipal Corporation (BMC) is very robust and comprehensive, complicating the process of data entry therefore the audit accounts were referred for data entry. As the budget data for Mumbai is published in a segregated form of department-wise data points, it was decided to consider the Actual Values provided in the audit report.

Initial Budget Study

The very first observation in the study was that not all cities follow the format of accounting mentioned in the National Municipal Accounting Manual (NMAM) for preparing budget documents. The format of budgeting differed widely between all the 43 cities. Moreover, it was also seen that the formatting style had altered over the years in the same city's budget.

In addition to the budget format, a few cities like Lucknow, Raipur, and Dehradun publish their budgets in Hindi, while Ahmedabad, Gandhinagar, Amritsar, Mangalore, Coimbatore have few documents published in their regional language. The language barrier has posed a challenge for the budget study. To address this, we translated the budget documents and had them reviewed by experts for accuracy.

Many cities do not include 'Budget at A Glance' and a summary of Revenue and Capital Income/Expenditure in their budget. This led the study team to engage in a time-consuming activity to manually calculate budget data in the said indicators for all budget heads. Out of 43 cities, 26 cities publish budget data as per the account head, while 13 cities publish budget data divided based on the department accounts. Srinagar just provide the list of expenses without mentioning the major account heads or department names while the budget documents for Itanagar, Imphal and Kohima are not available.

Re-Categorisation of Budgets

The major challenge in conducting the study was the availability of budget documents and audit statements in a consistent format in the public domain. Each city had a different format for its budget documents, complicating comparative analysis across cities. Additionally, the variations in budget formats and methods used for budget preparation hindered the cross-comparison of financial ratios. Another significant limitation was the inconsistency of budget formats both within and across cities, as well as changes observed over the years in the same city.

For instance, in Vijayawada and Vishakhapatnam, the actual figures for Establishment Expenditure were relatively low compared to other cities because the Andhra Pradesh State disburses employee salaries in these Municipal Corporations. To address such exceptions, appropriate fiscal documents were reviewed, and figures were reallocated to uniform budget heads.

Despite these limitations, the study, with expert guidance, developed a methodology for standardizing data and creating a comprehensive list of indicators related to the fiscal health of city governments. Many budget items were not as per the NMAM standards, prompting the team to re-categorise all budget heads into a common comparable format across all cities. To facilitate comparison, the budget heads were sorted according to NMAM, particularly focusing on Tax Revenue, Non-Tax Revenue and Grants categories.

Further decisions and processes, data gap faced

During the process of budget entry, specifically for those cities that issue department-wise budgets, the team faced the inconvenience of bifurcating budget heads and categorising them under the correct account head.

Furthermore, as cities differ from each other, the nomenclature for budget heads also differs from city to city directing the total accounting process to change. It was observed, that many elements of non-tax revenue like fees & charges and revenue sharing like GST compensation and Octroi compensation etc. were added under Tax revenue for a few cities. Whereas, elements of grants were included under non-tax revenue for the other few.

Hence, it was important to categorize the budget heads based on their content and follow the NMAM rather than considering the total values as given in the budget. This lucidity was recognised when the average percentage share of tax and non-tax revenue for that city was not scaling in the range of the total average of 43 cities.

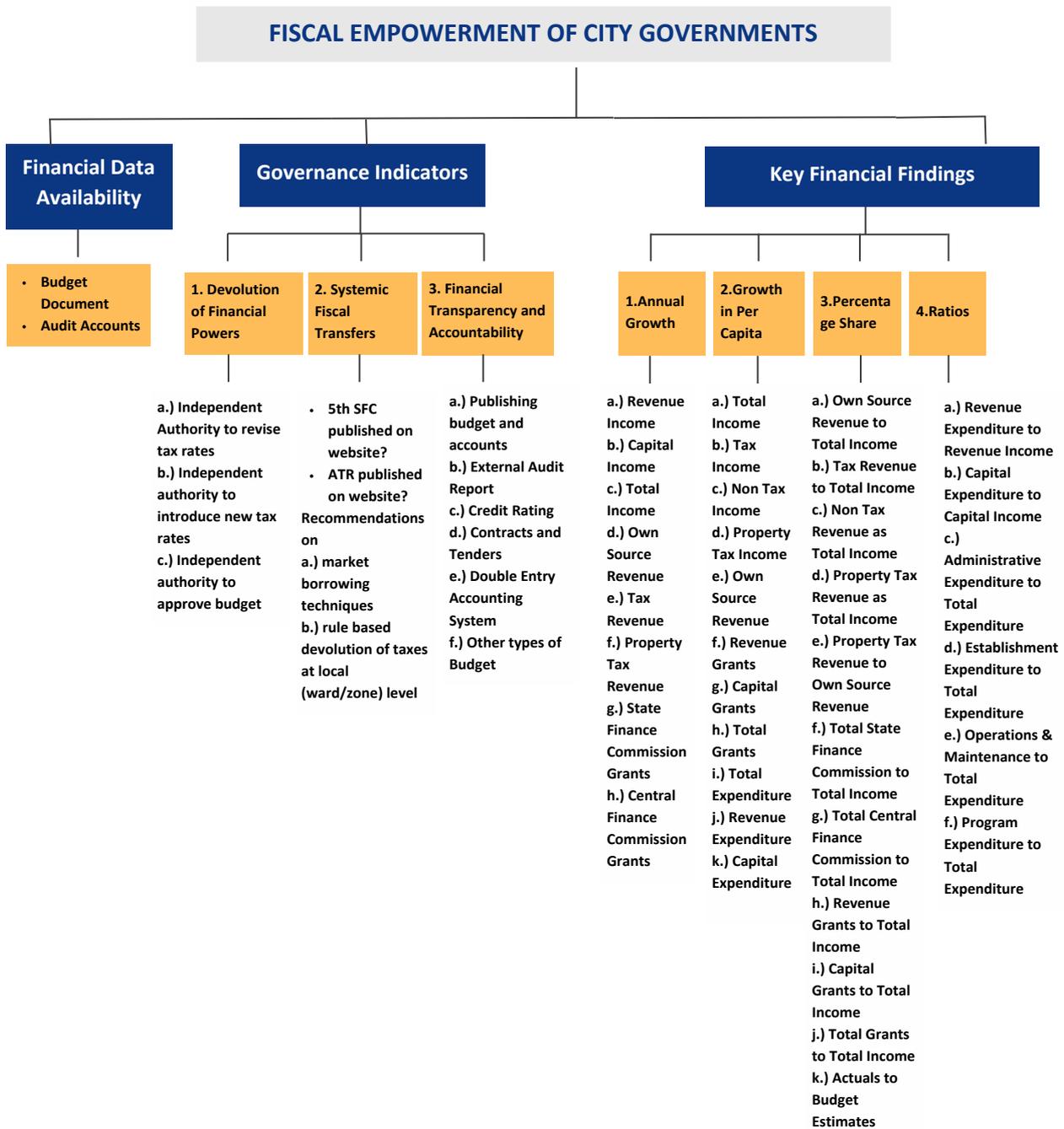
Municipal Corporation of Gurugram and Srinagar Municipal Corporation include values for budget estimates and revised estimates but do not publish data for Actual values for Revenue Income in their budget documents. Due to the non-availability of the data, it was unviable to calculate financial ratios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

Kohima, Imphal and Itanagar do not publish budget documents; they have income-expenditure statements only. As there are no actual figures available for Kohima, Imphal, Itanagar, Srinagar and Gurugram, these cities were not considered for financial ratios to avoid data anomaly. Also, Coimbatore and Aizwal do not have actual figures for the years 2016-17 and 2017-18, therefore CAGR has not been calculated for these cities.

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

Note: All data used in this report has been recategorised as per NMAM. This exercise was carefully conducted to standardise the data for city-level analysis and comparison across cities. Any deviation in the data from the original budget documents may be attributed to two reasons, one being the recategorisation and the other could be due to the original figures available in the budget documents. It is important to keep this in mind when analysing city-level data.

1.4 FRAMEWORK FOR THE STUDY



Formula:

Inflation Adjusted Actual Values = (Value*100/ GDP Deflator for that year)

Annual Growth = (Inflation adj. value base year - inflation adj. value previous year) / inflation adj. value previous year) *100

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

Per Capita Growth = (base year per capita value - previous year per capita / previous year per capita value) *100

Percentage Share = (Tax Revenue / Total Income)*100

- Data taken from 2016-17 (Actuals) to 2021-22 (Actuals) for calculation.
- Data taken for Mumbai is taken from the Audit Reports

CHAPTER 2. MUNICIPAL INCOME

In India, there have been multiple interventions undertaken in the sphere of urban governance at the national level such as schemes and missions like Jawaharlal Nehru National Urban Renewal Mission (JNNURM), Smart City Mission, Atal Mission for Rejuvenation and Urban Transformation (AMRUT) etc. However, the city government additionally requires an adequate financial mechanism for different infrastructural development and socio-welfare development initiatives. A healthy financial system can support the capital development of the city. In this chapter, we analyse the Municipal Income of the selected 43 cities by studying their budget and audit data. The study scrutinizes this data in the form of financial ratios and subjects the analysis to the following parameters: Own Source Revenue, Tax Revenue, Property Tax Revenue, Non-Tax Revenue and Grants Received.

These financial ratios can be further compared to the total average of 43 cities for the specific indicator as mentioned below.

Financial Ratios	Own Source Revenue	Tax Revenue	Property Tax Revenue	Non Tax Revenue
CAGR	7.15%	5.07%	7.30%	8.89%
Per Capita	Rs.2,151.84	Rs.1,068	Rs.755.86	Rs.1,054.57
Percentage Share to Total Income	34.72%	18.05%	13.85%	16.93%
Percentage Share to Own Source Revenue	Not Applicable	Not Applicable	41.02%	Not Applicable



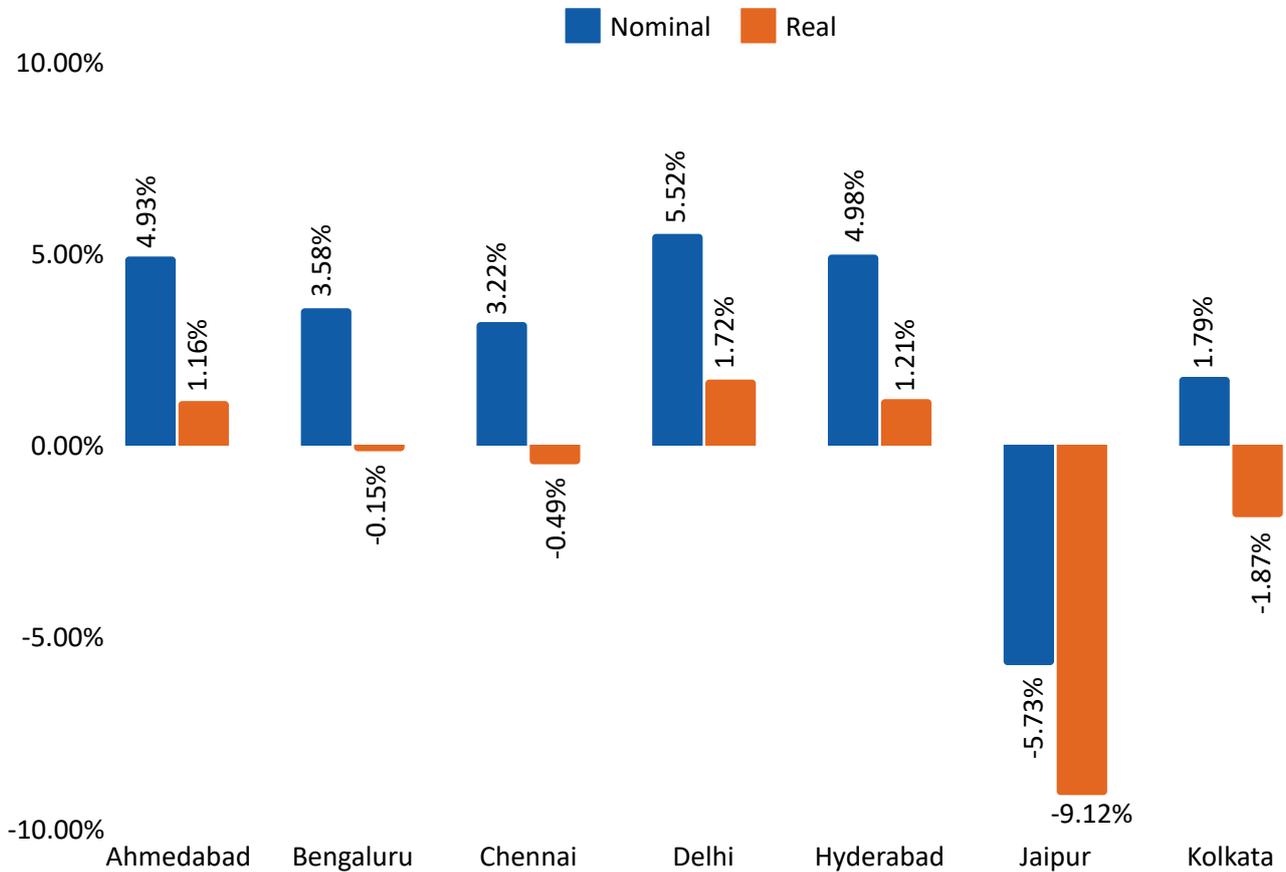
2.1 OWN SOURCE REVENUE

INDICATOR 2.1 A : Own Source Revenue Compound Annual Growth Rate (CAGR)

Own Source Revenue Compound Annual Growth Rate (CAGR)

Mumbai has a Nominal Own Source Revenue CAGR of 6.93 % and Real Own Source Revenue CAGR of 3.09%. The loss of Octroi Tax post-2017 and negative growth in both Tax and Non-Tax Revenue have contributed to the fall in Own Source Revenue for Mumbai.

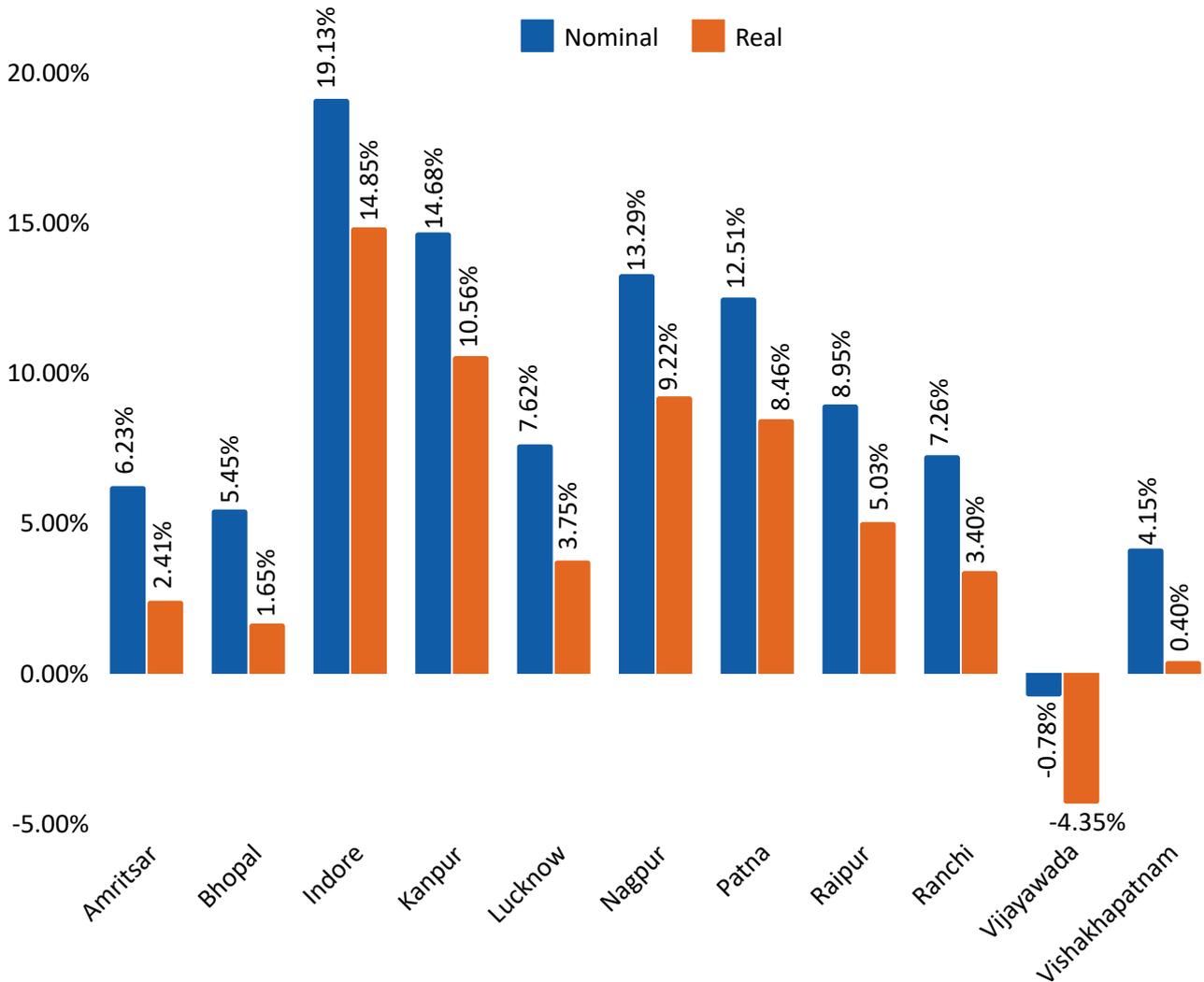
Own Source Revenue CAGR: Cities above 30 lakh Population (FY 2016-17 to FY 2021-22) (in %)



Key Observations

- The Average Nominal Own Source Revenue CAGR for these seven cities is 2.61%, whereas, the Real CAGR is -1.08%.
- Delhi has the highest Nominal Own Source Revenue CAGR of 5.52%, whereas, the Real Own Source Revenue CAGR is 1.72%.
- For Jaipur has the lowest Nominal Own Source Revenue CAGR is -5.73% and the Real Own Source Revenue CAGR is -9.12%.

Own Source Revenue CAGR : Cities between 10 to 30 lakh Population (FY 2016-17 to FY 2021-22) (in %)

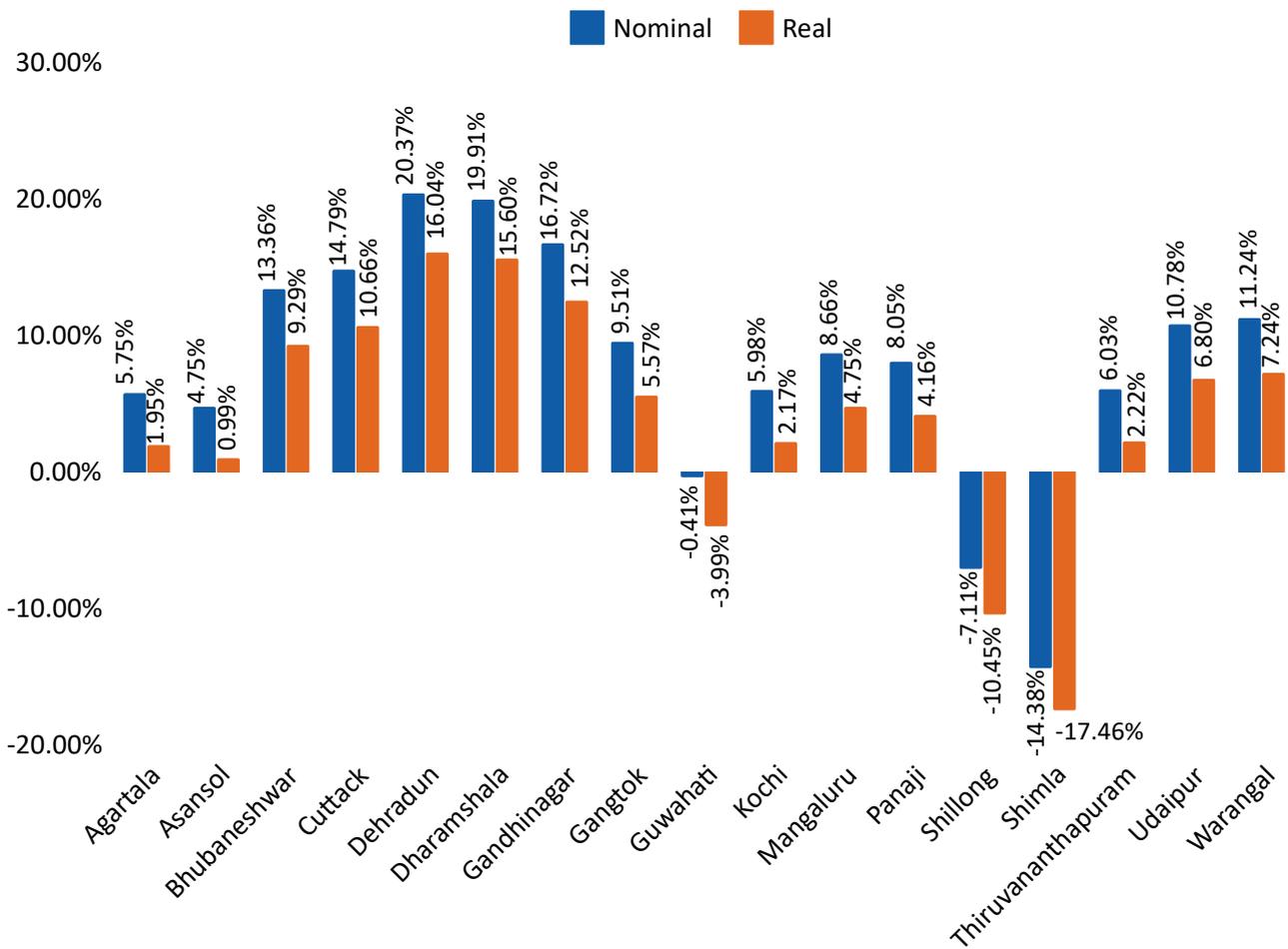


Note: Gurugram, Coimbatore and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Nominal Own Source Revenue CAGR for these 11 cities is 8.95% whereas, the Real CAGR is 5.04%.
- Indore has the highest Nominal and Real Own Source Revenue CAGR of 19.13% and 14.85% respectively.
- Vijayawada has the lowest Nominal Own Source Revenue CAGR -0.78%, and the Real Own Source Revenue CAGR is -4.35%.

Own Source Revenue CAGR: Below 10 lakh Population (FY 2016-17 to FY 2021-22) (in %)



Note: Kohima, Itanagar, Imphal, and Aizawl were not considered due to data unavailability

Key Observations

- The Average Nominal Own Source Revenue CAGR for these 17 cities is 7.88% whereas the Real CAGR is 4%.
- Dehradun has the highest Nominal and Real Own Source Revenue CAGR of 20.37% and 16.04% respectively.
- Shimla has the lowest Nominal Own Source Revenue CAGR of -14.38% whereas, its Real Own Source Revenue CAGR is -17.46%.
- Own Source Revenue is the only source of revenue under the control of the city government and administration. The officials are required to estimate and plan their revenue expenditure within the revenue collected to continue the self-sustainability of the city government. Many cities lack own source revenue leading to limited funds for establishment and administrative expenses. This leads to the cities being dependent on the state and central government for the day-to-day expenses.

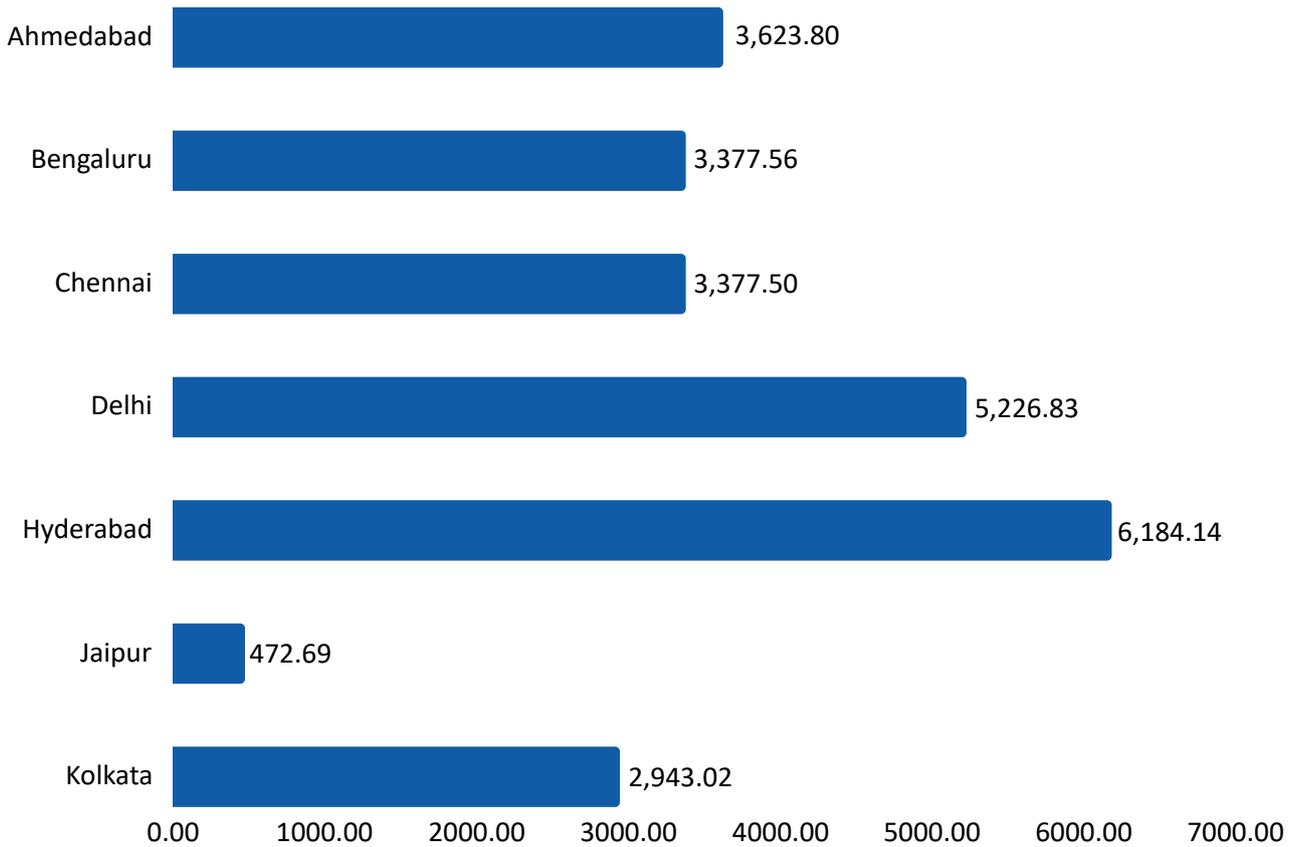
INDICATOR

2.1 B: Average Per Capita Own Source Revenue

Average Per Capita Own Source Revenue: Mumbai (FY 2016-17 to FY 2021-22) (in Rs.)

Mumbai has the Average Per Capita Own Source Revenue of Rs. Rs.17,807.05..

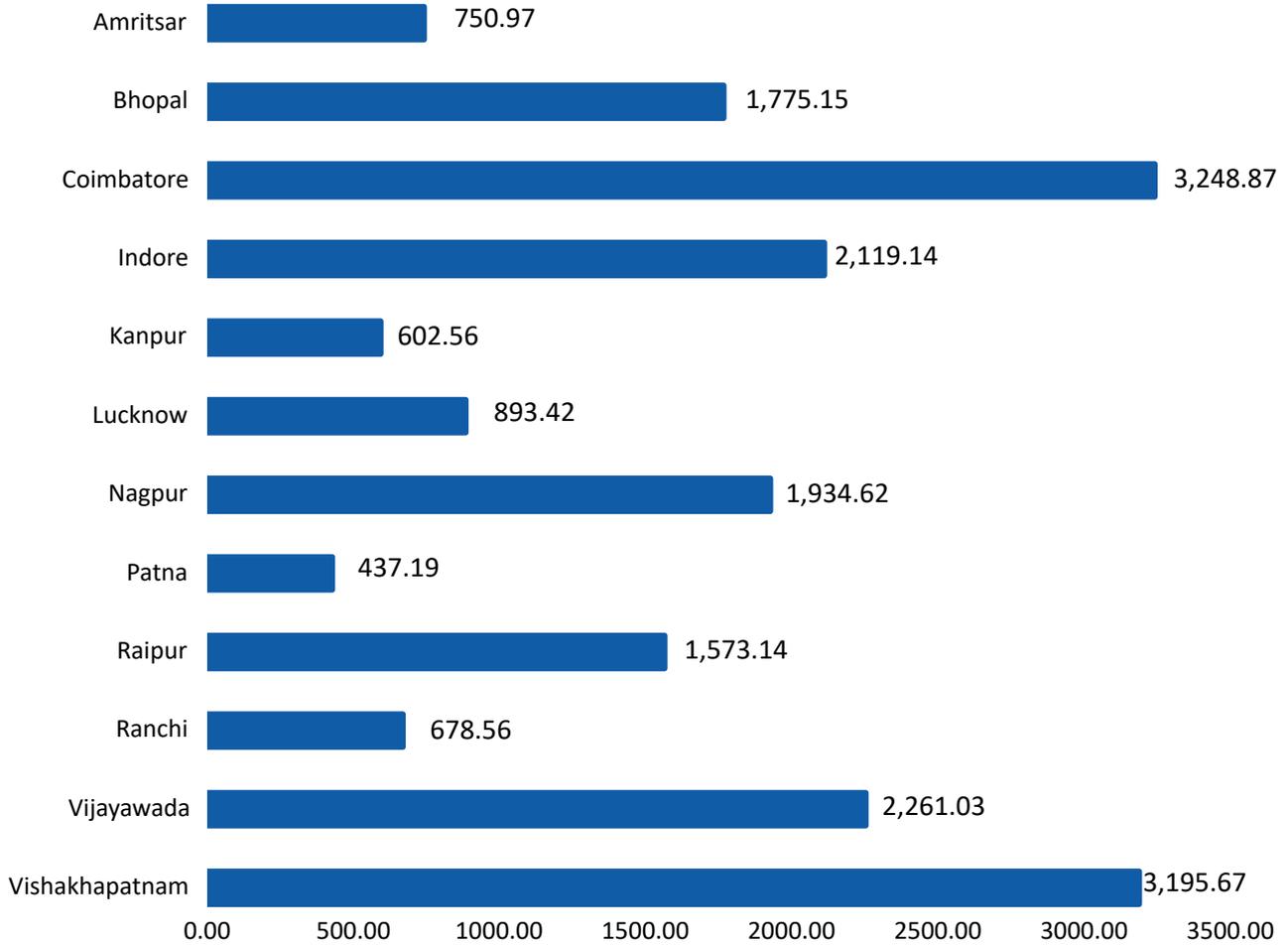
Average Per Capita Own Source Revenue:
Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in Rs.)



Key Observations

- The Average Per Capita Own Source Revenue for these seven cities is Rs 3600.79.
- Hyderabad has the highest Average Per Capita Own Source Revenue of Rs. 6,184.14.
- Jaipur has the lowest Average Per Capita Own Source Revenue of Rs. 4,72.69.

Average Per Capita Own Source Revenue: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in Rs.)

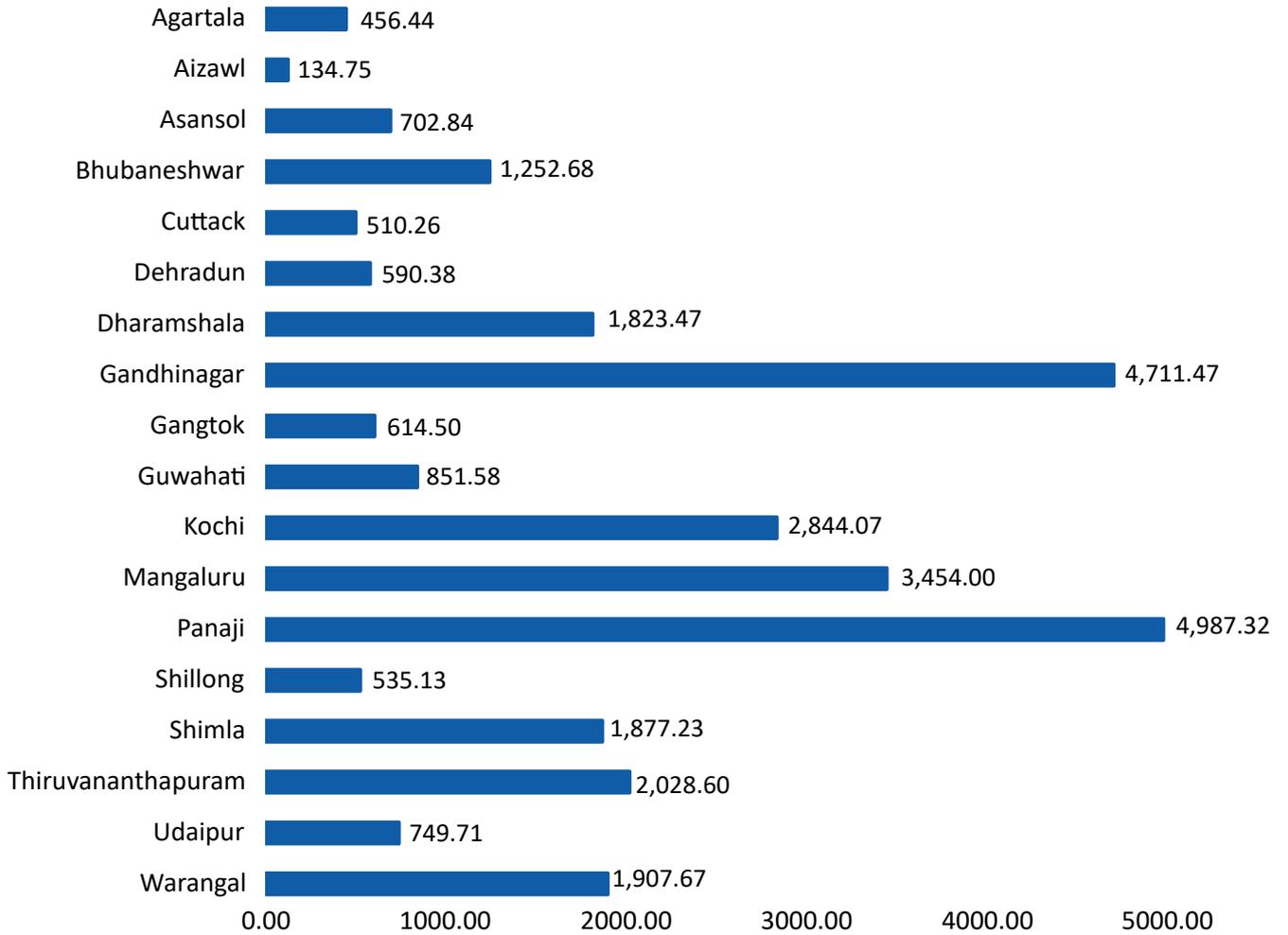


Note: Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Per Capita Own Source Revenue for these 12 cities is Rs. Rs. 1,622.55.
- Coimbatore has the highest Average Per Capita Own Source Revenue of Rs. Rs.3,248.87.
- Patna has the lowest Average Per Capita Own Source Revenue of Rs 437.19.

Average Per Capita Own Source Revenue: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in Rs.)



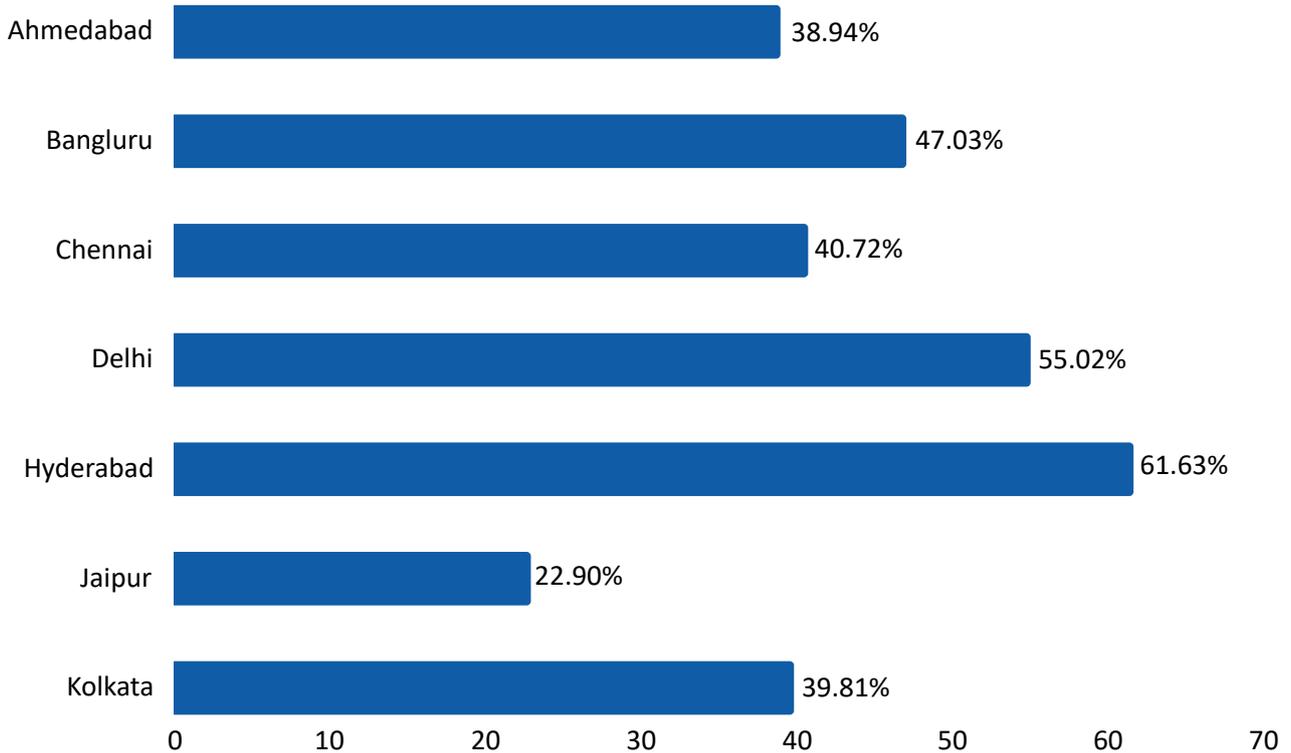
Note: Itanagar, Imphal and Kohima were not considered due to data unavailability.

Key Observations

- The Average Per Capita Own Source Revenue for these 18 cities is Rs 1,668.45.
- Panaji has the highest Average Per Capita Own Source Revenue of Rs.4,987.32.
- Aizawl has the lowest Average Per Capita Own Source Revenue of Rs.134.75

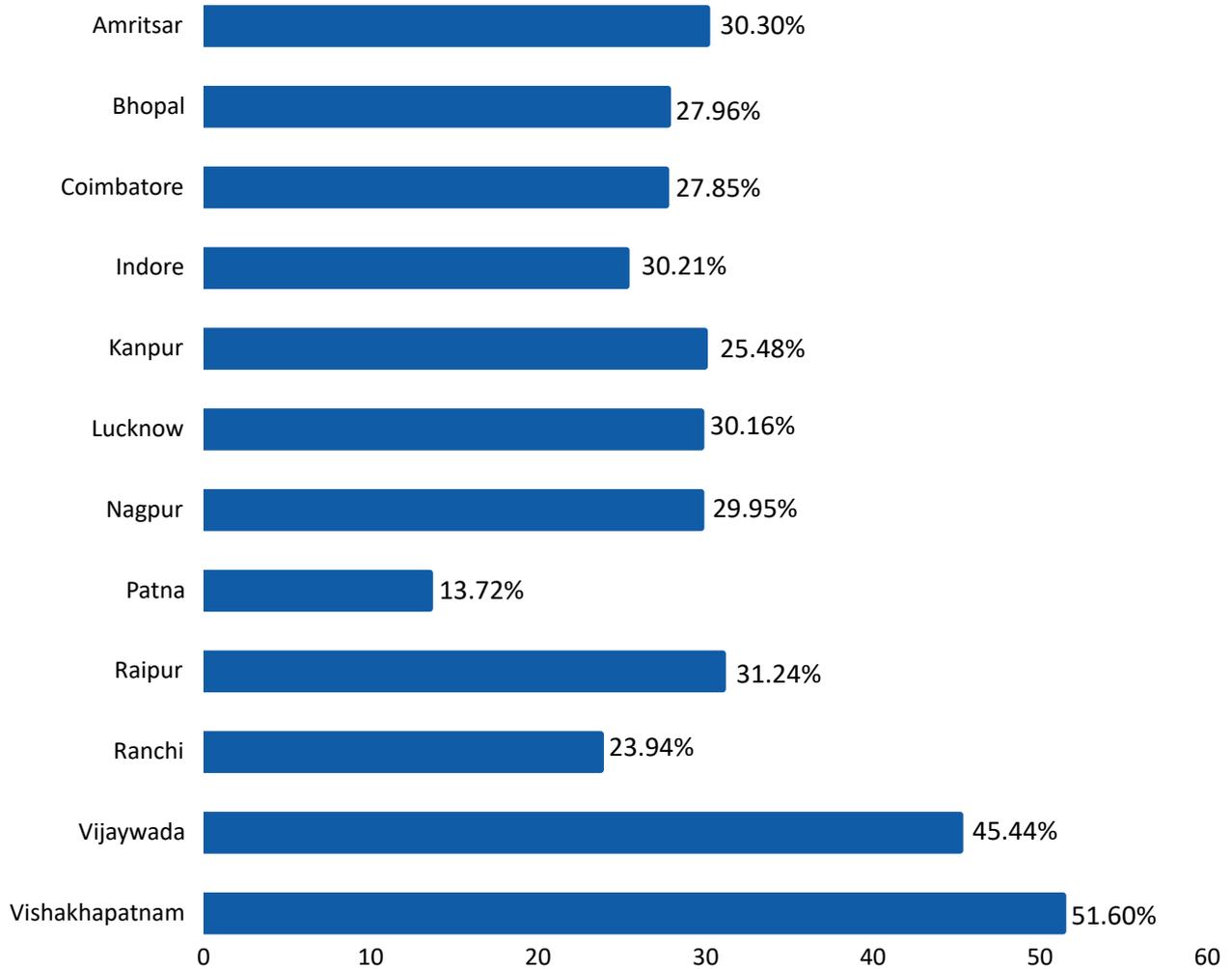
INDICATOR 2.1 C: Average Percentage Share of Own Source Revenue to Total Income**Average Percentage Share of Own Source Revenue to Total Income:
Mumbai (FY 2016-17 to FY 2021-22) (in %)**

Mumbai has Average Percentage Share of Own Source Revenue to Total Income of 50.23%.

**Average Percentage Share of Own Source Revenue to Total Income:
Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in %)****Key Observations**

- The Average Percentage Share of Own Source Revenue to Total Income for these seven cities is 43.72%.
- Hyderabad has the highest Average Percentage Share of Own Source Revenue to Total Income of 61.63%.
- Jaipur has the lowest Average Percentage Share of Own Source Revenue to Total Income of 22.90%.
- Only Hyderabad and Delhi have their Average Percentage Share of Own Source Revenue to Total Income more than 50%.

Average Percentage Share of Own Source Revenue to Total Income: Cities between 10 to 30 lakh (FY 2016-17 to FY 2021-22) (in %)

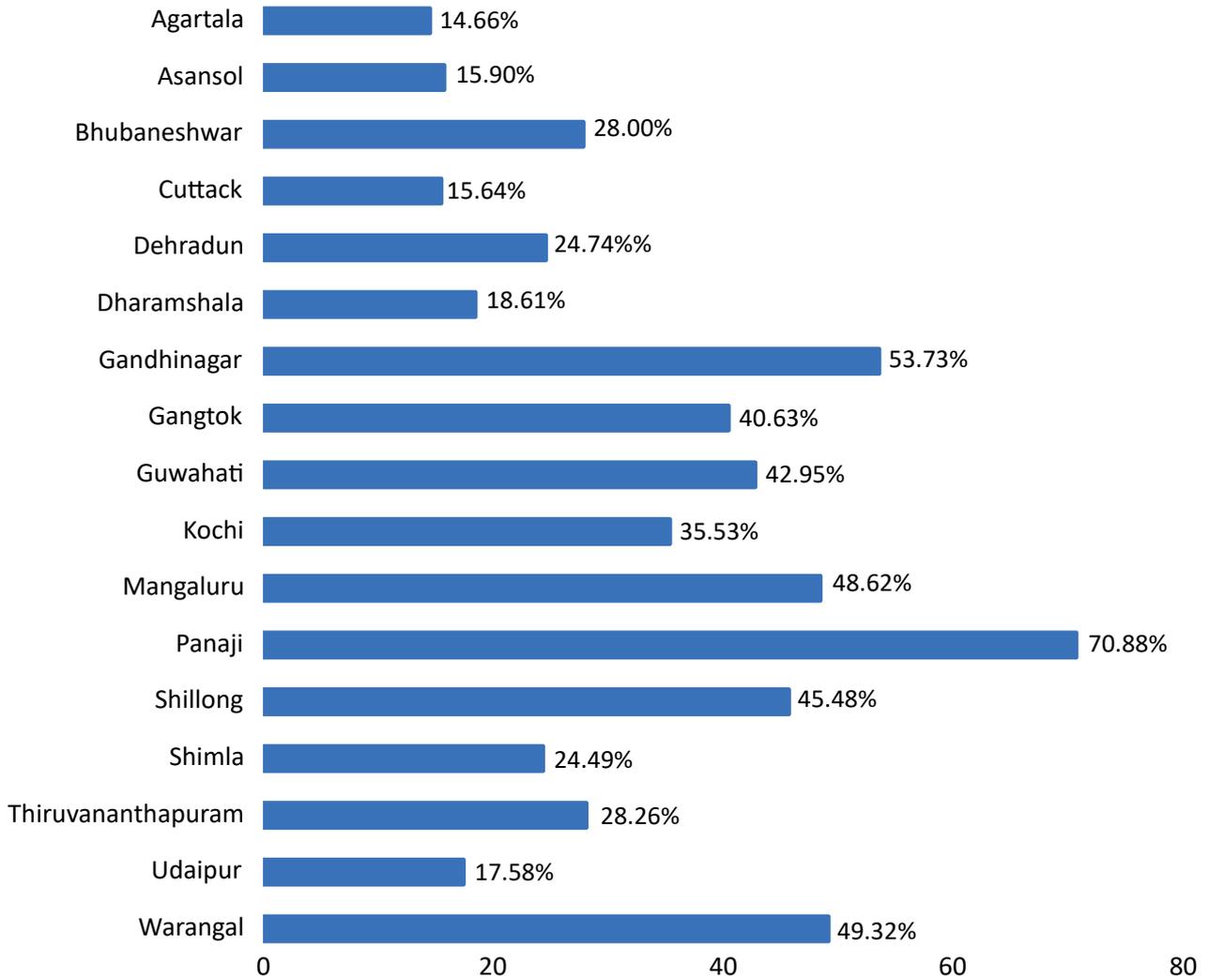


Note Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Own Source Revenue to Total Income for these 12 cities is 30.65%.
- Vishakhapatnam has the highest Average Percentage Share of Own Source Revenue to Total Income of 51.60%. It is the only city to have Average Percentage Share of Own Source Revenue to Total Income more than 50% in this category.
- Patna has the lowest Average Percentage Share of Own Source Revenue to Total Income of 13.72%.

Average Percentage Share of Own Source Revenue to Total Income: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in %)



Note: Aizawl, Itanagar, Imphal and Kohima were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Own Source Revenue to Total Income for these 17 cities is 33.82%.
- Panaji has the highest Average Percentage Share of Own Source Revenue to Total Income of 70.88%.
- Agartala has the lowest Average Percentage Share of Own Source Revenue to Total Income of 14.66%.

*(Please refer to Chapter 1 Methodology Section to understand the categories of own sources and grant)

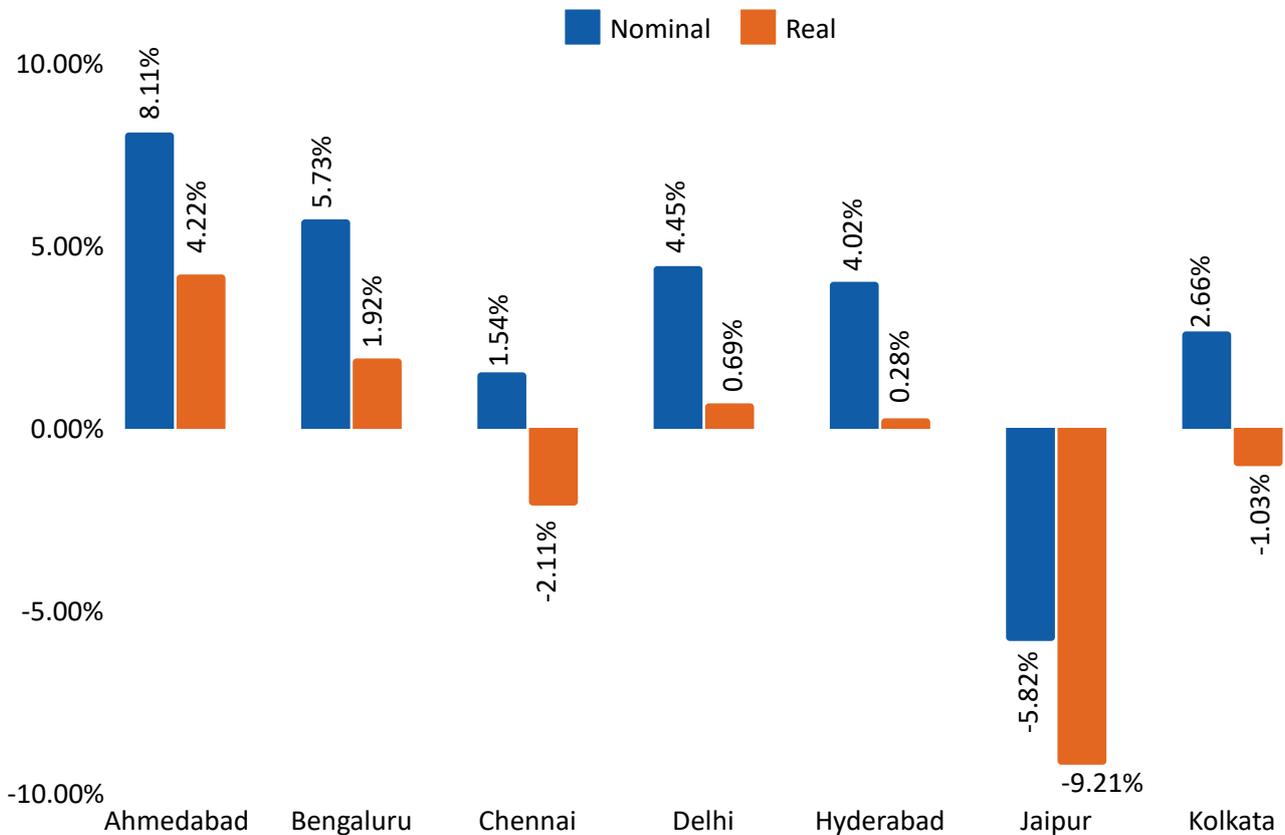
2.2 TAX REVENUE

INDICATOR 2.2 A: Compound Annual Growth Rate (CAGR)

Tax Revenue CAGR: Mumbai (FY 2016-17 to FY 2021-22) (in %)

Mumbai has a Nominal Tax Revenue CAGR of -10.58%. While the Real Tax Revenue CAGR of Mumbai is -13.80%. Octroi was the main source of revenue for Mumbai, but the loss of this revenue source due to the implementation of the Goods and Services Tax (GST) has significantly impacted the revenue generation for Brihanmumbai Municipal Corporation (BMC).

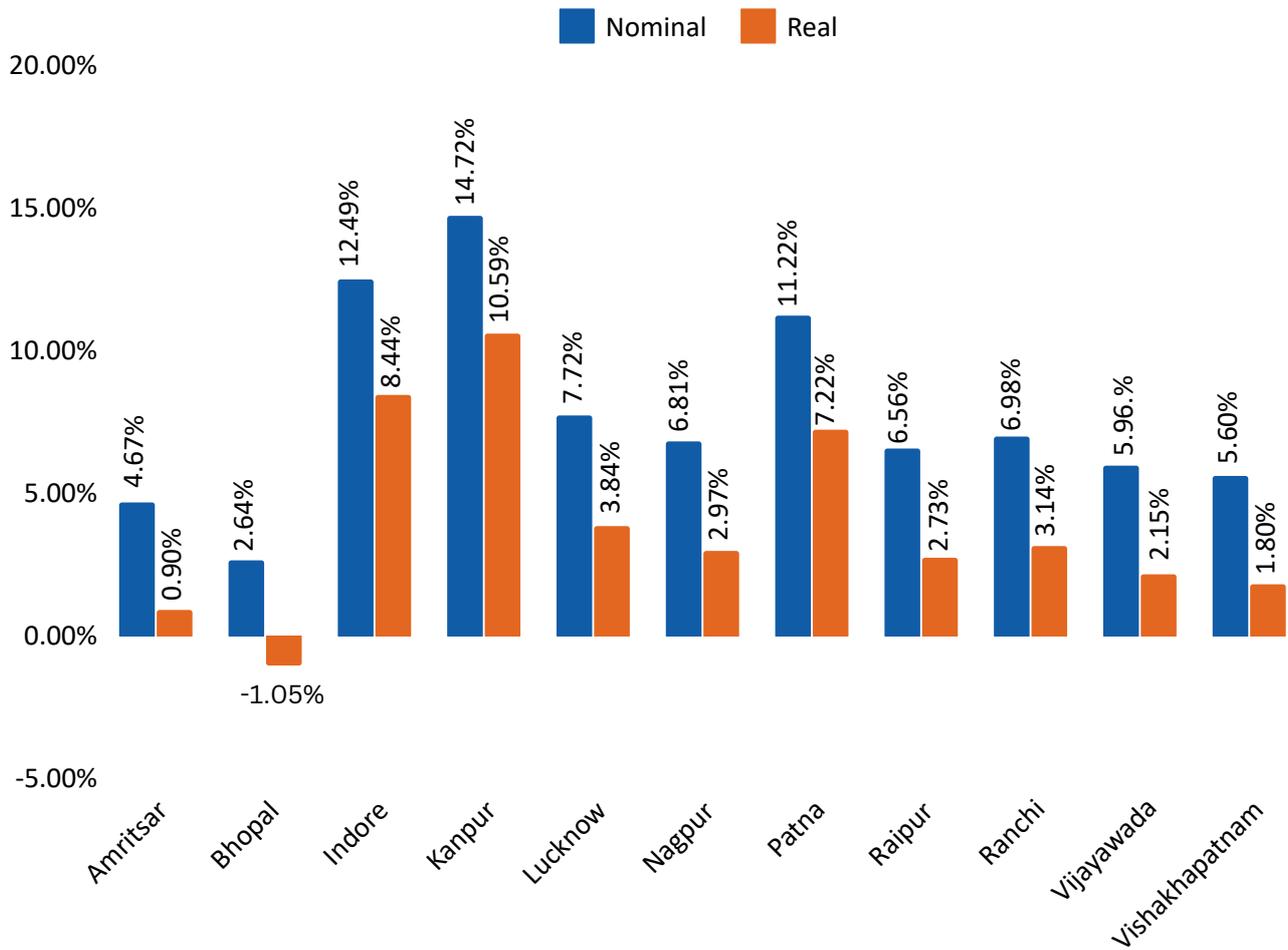
Tax Revenue CAGR: Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in %)



Key Observations

- The Average Nominal Tax Revenue CAGR for these Seven cities is 2.95% and whereas, the Real CAGR is -0.75%.
- Ahmedabad has the highest Nominal Tax Revenue CAGR of 8.11% whereas its Real Tax Revenue CAGR is 4.22%.
- Jaipur has the lowest Nominal Tax revenue CAGR of -5.82% whereas its Real Tax Revenue CAGR is -9.21%.

Tax Revenue CAGR: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in %)

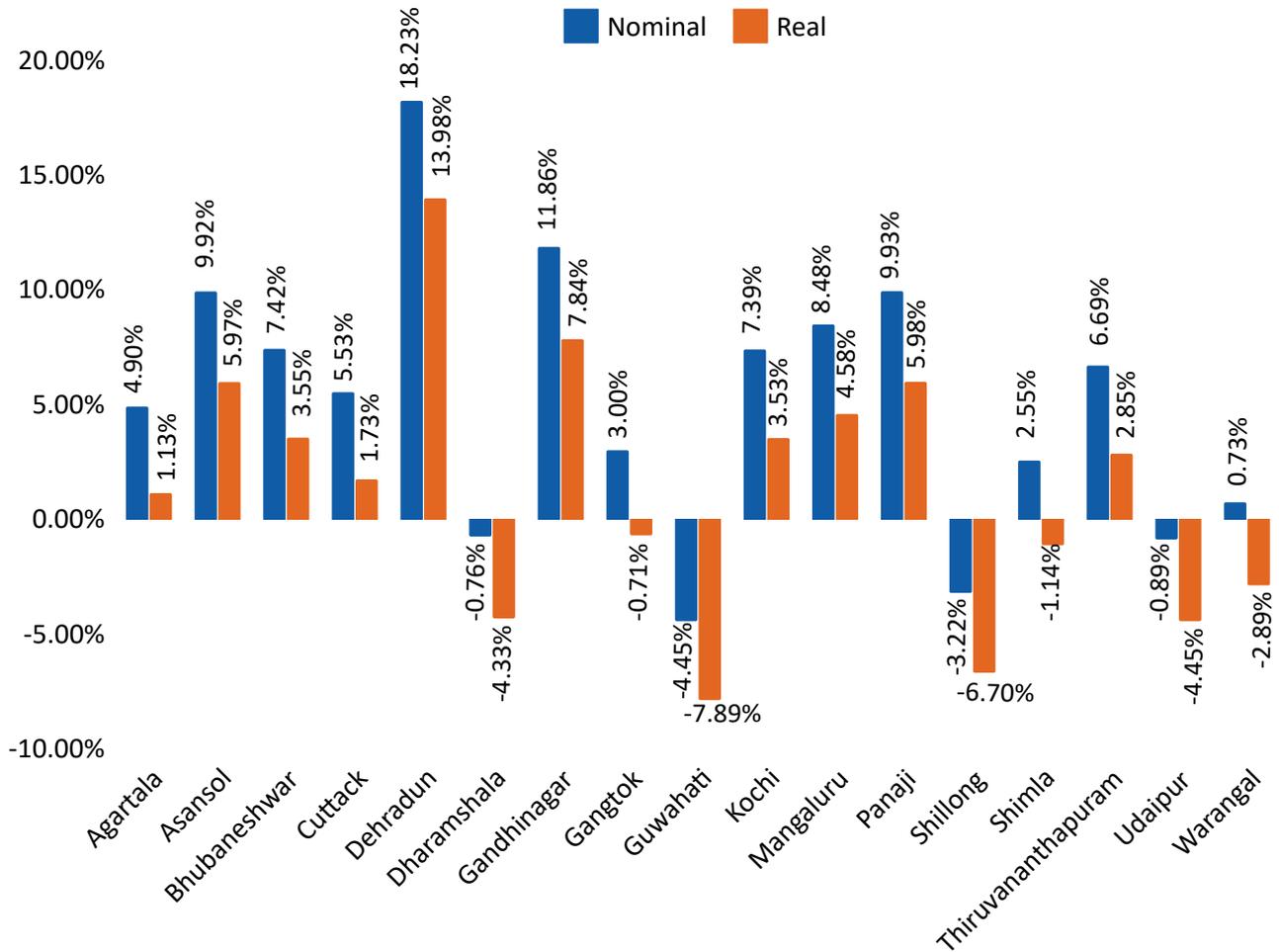


Note: Coimbatore, Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Nominal Tax Revenue CAGR for these 11 cities is 7.76%, whereas the real CAGR is 3.88%.
- Kanpur has the highest Nominal Tax Revenue CAGR of 14.72%, whereas its Real Tax Revenue CAGR is 10.59%.
- Bhopal has the lowest Nominal and Real Tax Revenue CAGR of 2.64% and -1.05% respectively.

Tax Revenue CAGR: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in %)



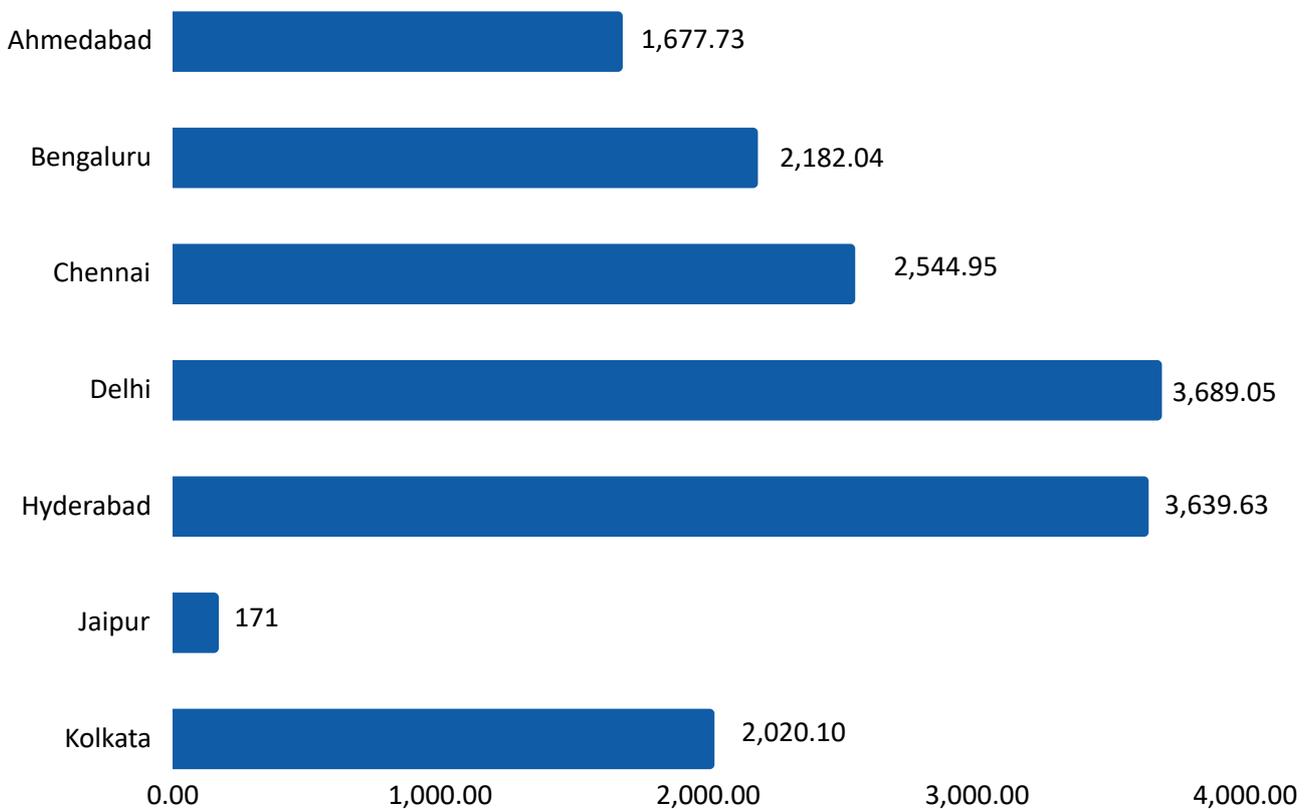
Note: Aizawl, Itanagar, Imphal and Kohima were not considered due to data unavailability.

Key Observations

- The Average Nominal Tax Revenue CAGR for these 17 cities is 5.14% whereas, the Real CAGR is 1.35%.
- Dehradun has the highest Nominal Tax Revenue CAGR of 18.23%. Whereas, the Real Tax Revenue CAGR of 13.98%.
- Guwahati has the lowest Nominal Tax Revenue CAGR of -4.45%, whereas, the Real Tax Revenue CAGR of -7.89%.
- The Nominal Tax Revenue CAGR of Gangtok, Shimla and Warangal is 3%, 2.55% and 0.73% respectively. Whereas, the Real Tax Revenue CAGR lies at -0.71%, -1.14% and -2.89% respectively. The Nominal figures for Gangtok, Shimla and Warangal show that the cities are witnessing positive growth. Although the Real values of the cities depict that over the years the Tax Revenue collection has decreased from FY 2016-17 to FY 2021-22.

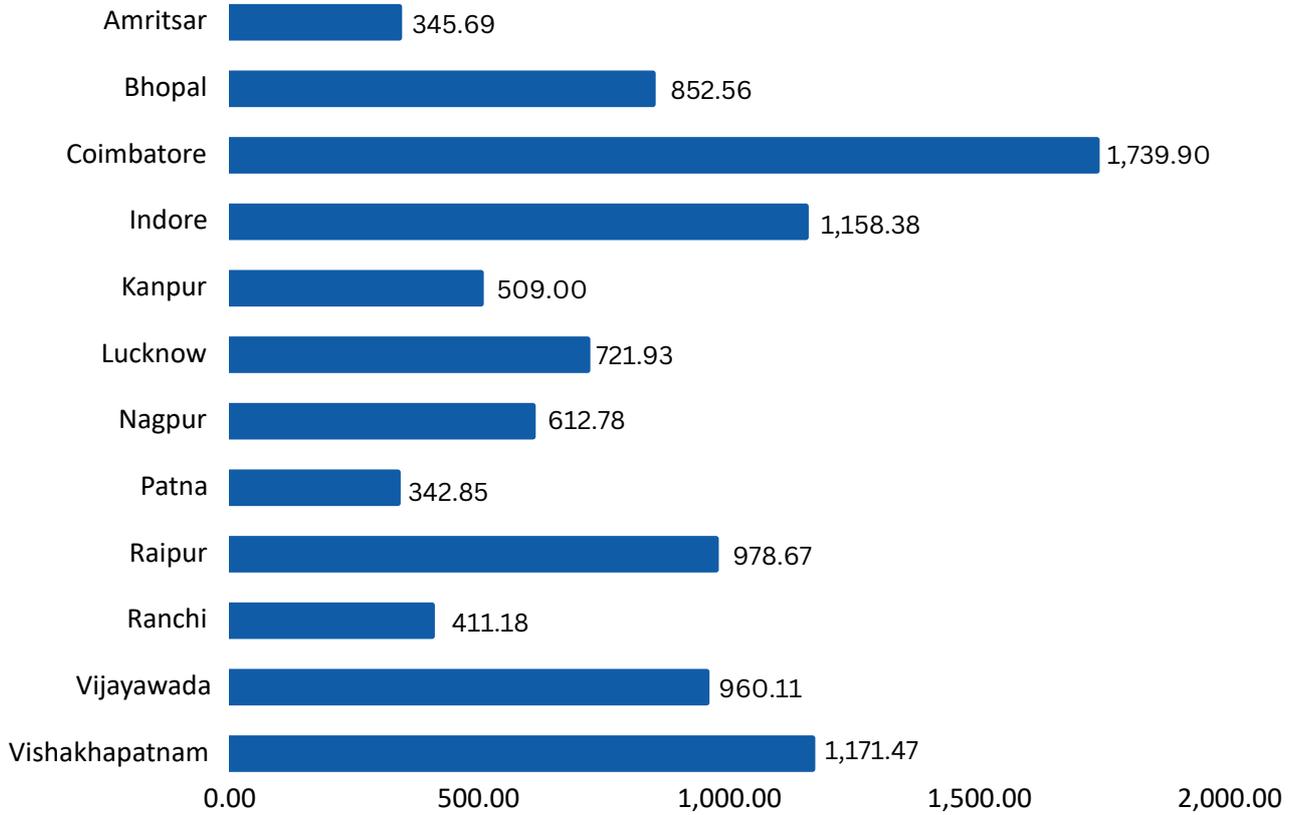
INDICATOR 2.2 B: Average Per Capita Tax Revenue**Average Per Capita Tax Revenue: Mumbai (FY 2016-17 to FY 2021-22) (in Rs.)**

Mumbai has the Nominal Average Per Capita Tax Revenue of Rs.5,340.24. Mumbai is witnessing a decreasing per capita value from 2016-18 to 2021-22 from Rs.9,171.43 to Rs.5,008.20.

Average Per Capita Tax Revenue: Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in Rs.)**Key Observations**

- The Average Per Capita of these seven cities is Rs.2,274.93
- Delhi has the highest Average Per Capita Tax Revenue of Rs.3,689.05.
- Jaipur has the lowest Average Per Capita Value of Tax Revenue with Rs.171 during our study it was observed that Jaipur levies only two taxes namely, the House Tax and the Urban Development Tax which are categorised under the head of Property Tax. Due to the fewer taxes imposed in the city, the per capita Tax Revenue is comparatively low. In an attempt to diversify and expand the tax base, the Jaipur Municipal Corporation (Greater) has linked sanitation charges with electricity bill (per unit charge) to improve the tax collected.

Average Per Capita Tax Revenue: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in Rs.)

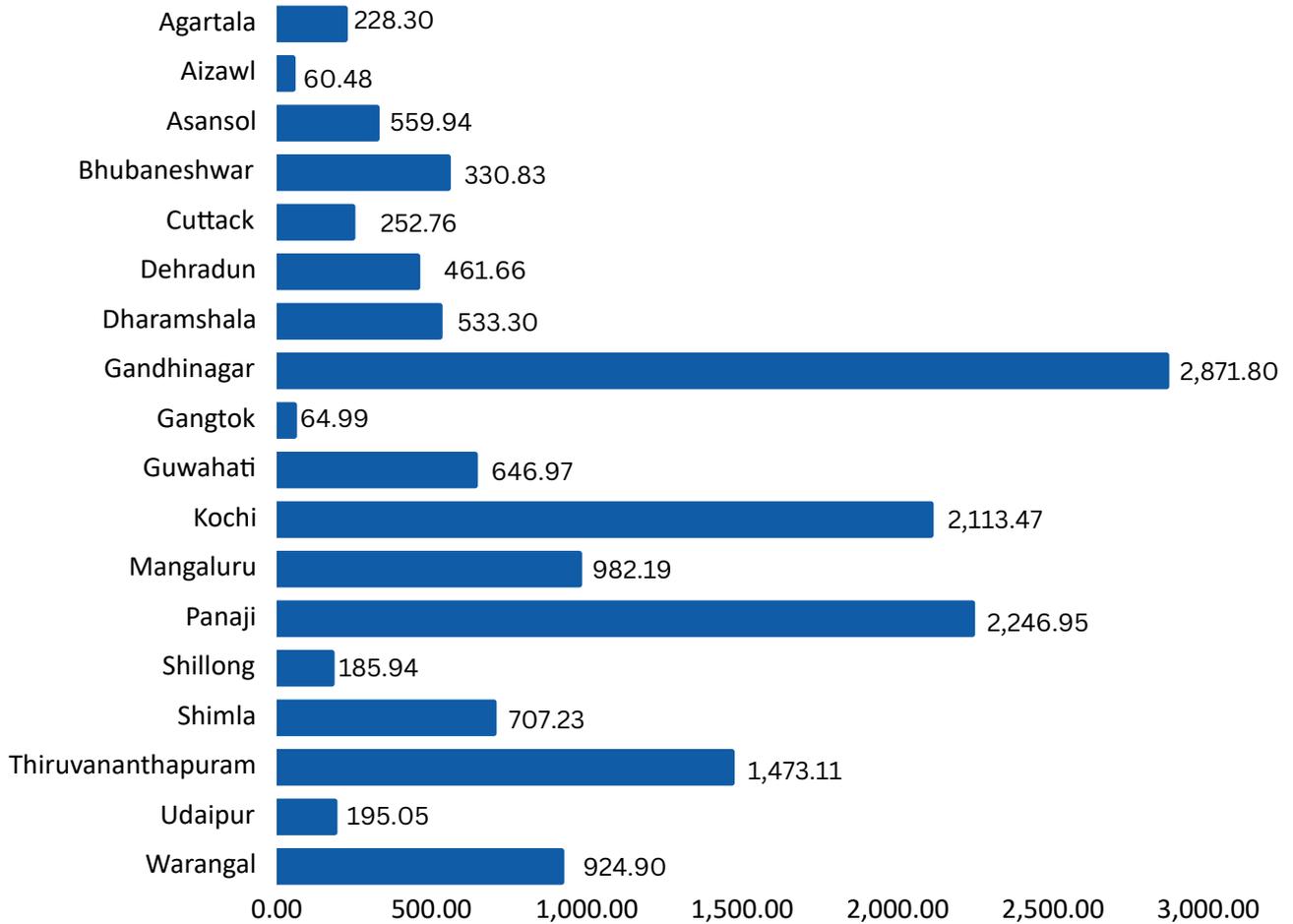


Note: Gurugram and Srinagar was not considered due to data unavailability.

Key Observations

- The Average Per Capita of these 12 cities is Rs.817.04.
- Coimbatore has the highest Average Per Capita Value of Tax Revenue with Rs.1,739.90.
- Patna has the lowest Average Per Capita Value of Tax Revenue with Rs.342.85.

Average Per Capita Tax Revenue: Cities between 10 lakh population (FY 2016-17 to FY 2021-22) (in Rs.)



Note: Kohima, Itanagar, and Imphal were not considered due to data unavailability.

Key Observations

- The Average Per Capita of these 19 cities is Rs.824.44.
- Gandhinagar has the highest Average Per Capita Value of Tax Revenue with Rs.2,871.80.
- Aizawl has the lowest Average Per Capita Value of Tax Revenue with Rs.60.48.

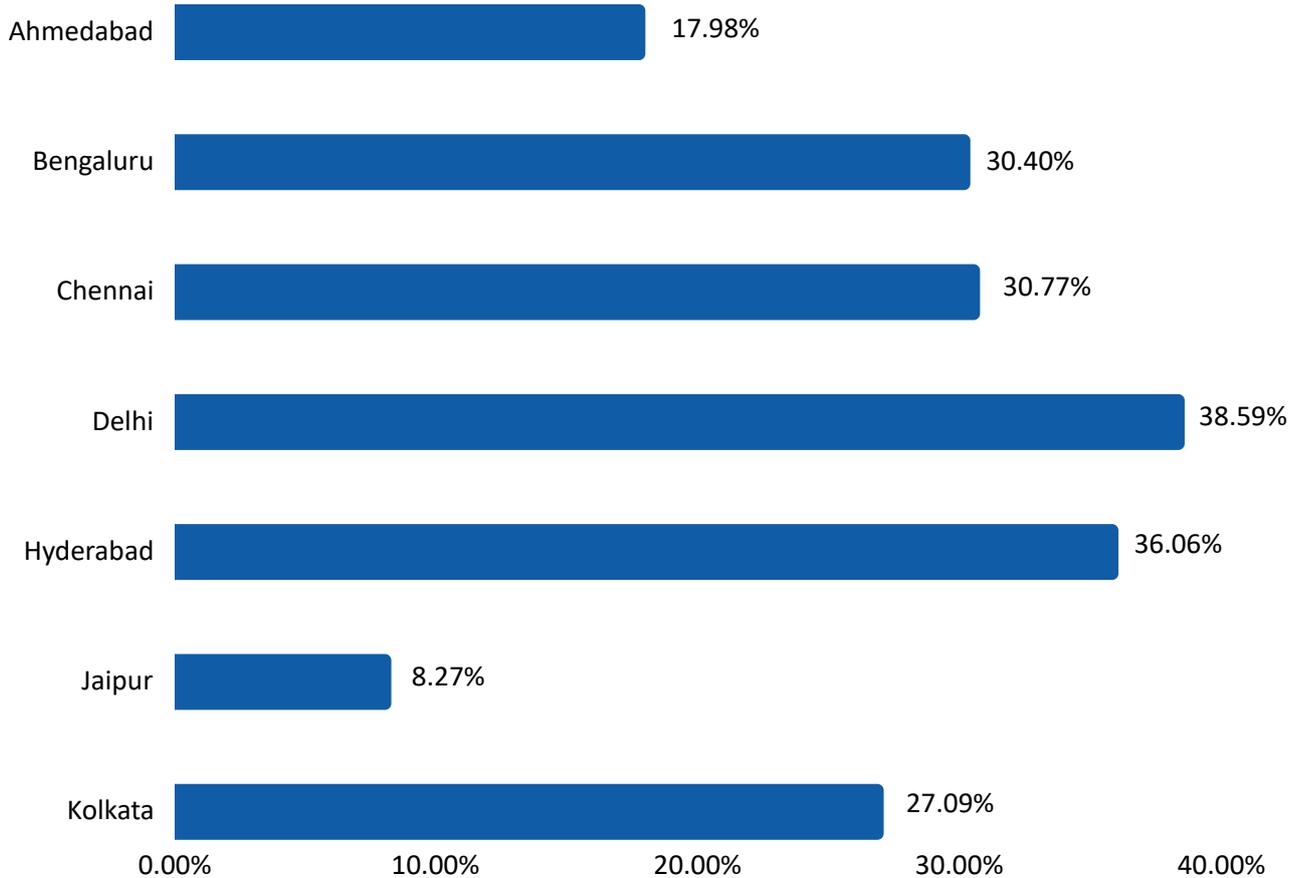
INDICATOR

2.2 C: Average Percentage Share of Tax Revenue to Total Income

Average Percentage Share of Tax Revenue to Total Income:
Mumbai – (FY 2016-17 to FY 2021-22) (in %)

Mumbai has an Average Percentage Share of Tax Revenue to Total Income of 15.50%.

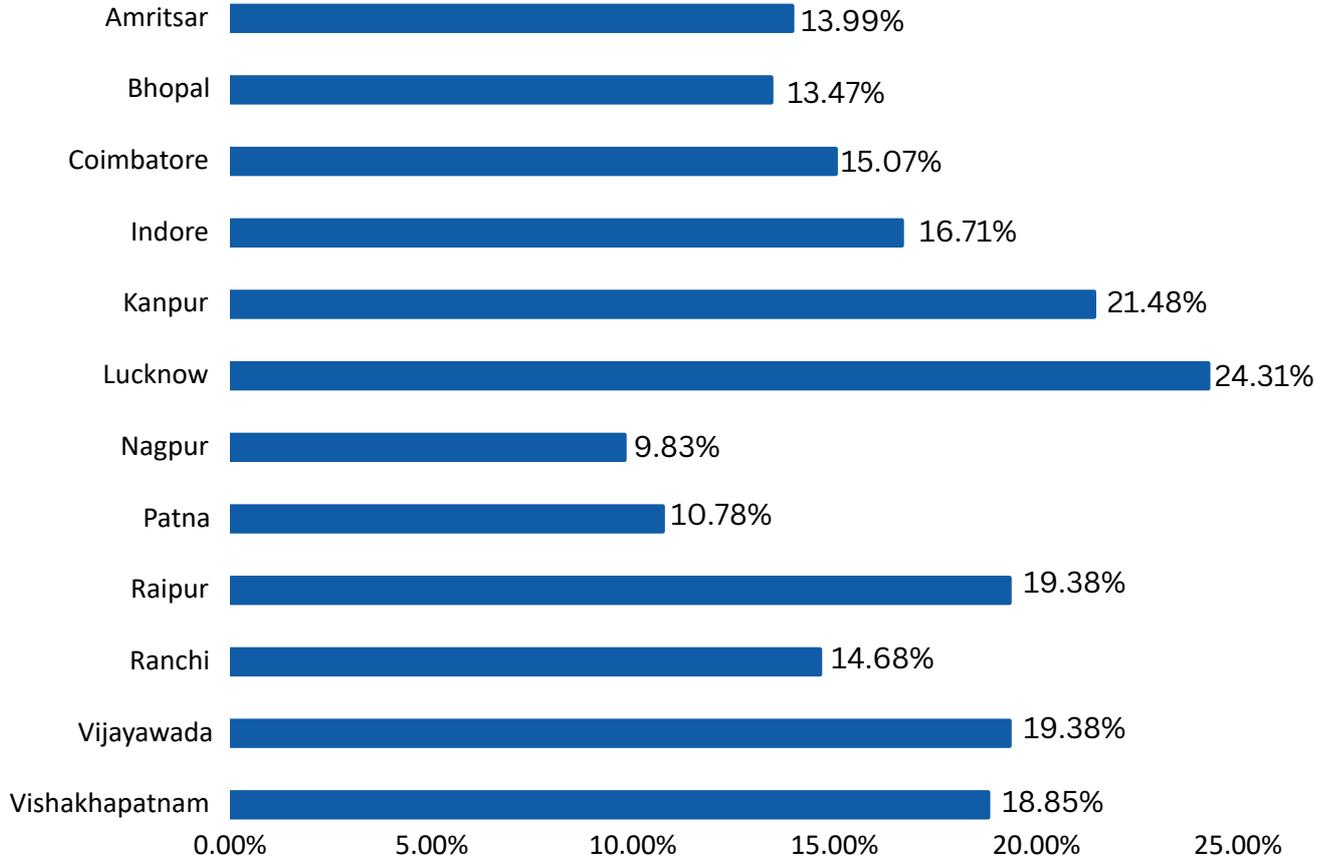
Average Percentage Share of Tax Revenue to Total Income:
Cities above 30 lakh population – (FY 2016-17 to FY 2021-22) (in %)



Key Observations

- The Average Percentage Share of Tax Revenue to Total Income for seven cities is 27.02%.
- Delhi has the highest 38.59% Average Percentage Share of Tax Revenue to Total Income.
- Jaipur has the lowest Average Percentage Share of Tax Revenue to Total Income with 8.27%.

**Average Percentage Share of Tax Revenue to Total Income:
Cities 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in %)**

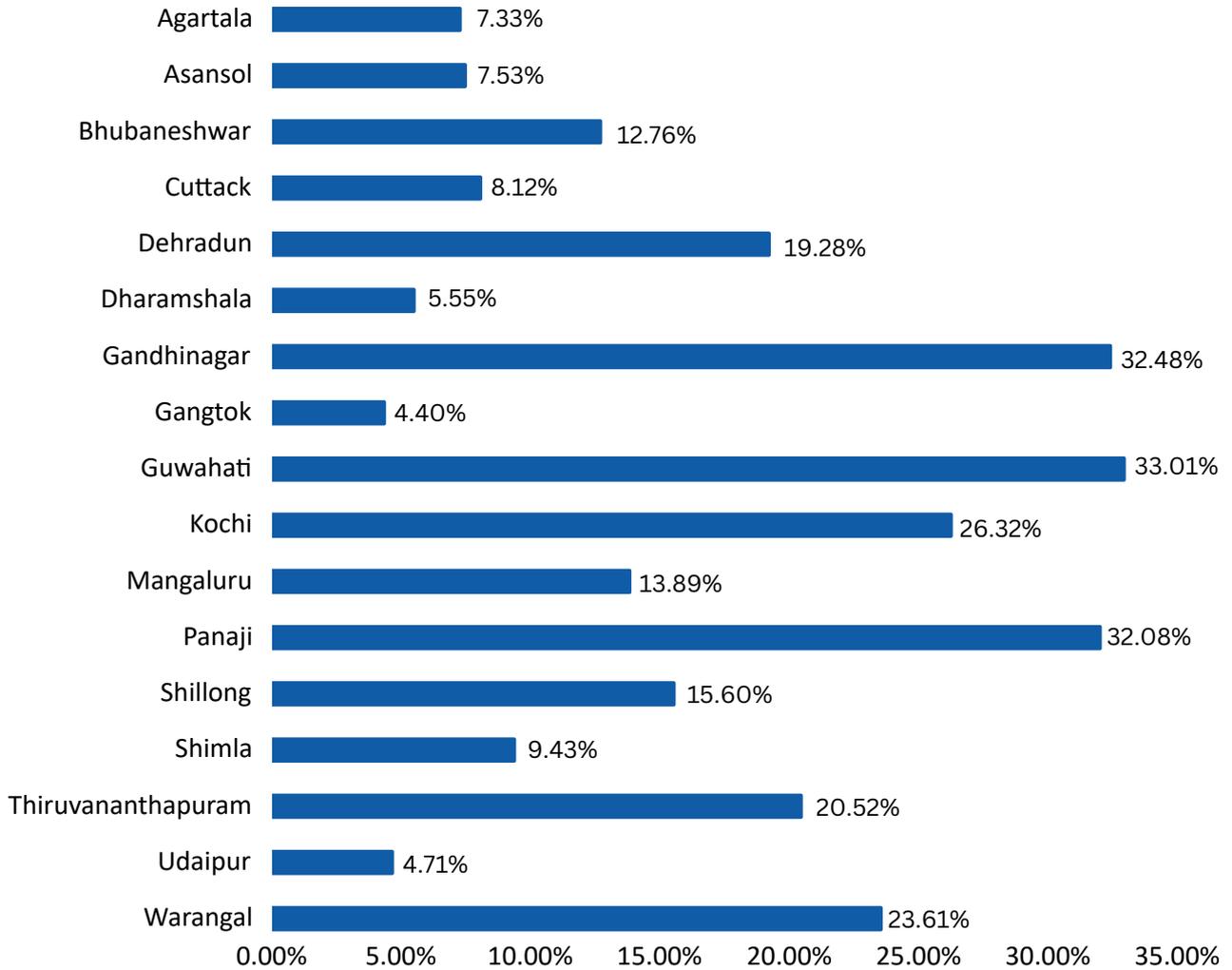


Note: Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Tax Revenue to Total Income for the 12 cities is 16.49%.
- Lucknow has the highest Average Percentage Share of Tax Revenue to Total Income with 24.31%.
- Nagpur has the lowest Average Percentage Share of Tax Revenue to Total Income of 9.83%.

Average Percentage Share of Tax Revenue to Total Income: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in %)



Note: Aizawl, Itanagar, Imphal, and Kohima were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Tax Revenue to Total Income for these 17 cities is 16.27%.
- Guwahati has the highest Average Percentage Share of Tax Revenue to Total Income with 33.01%.
- Gangtok has the lowest Average Percentage Share of Tax Revenue to Total Income with 4.40%.

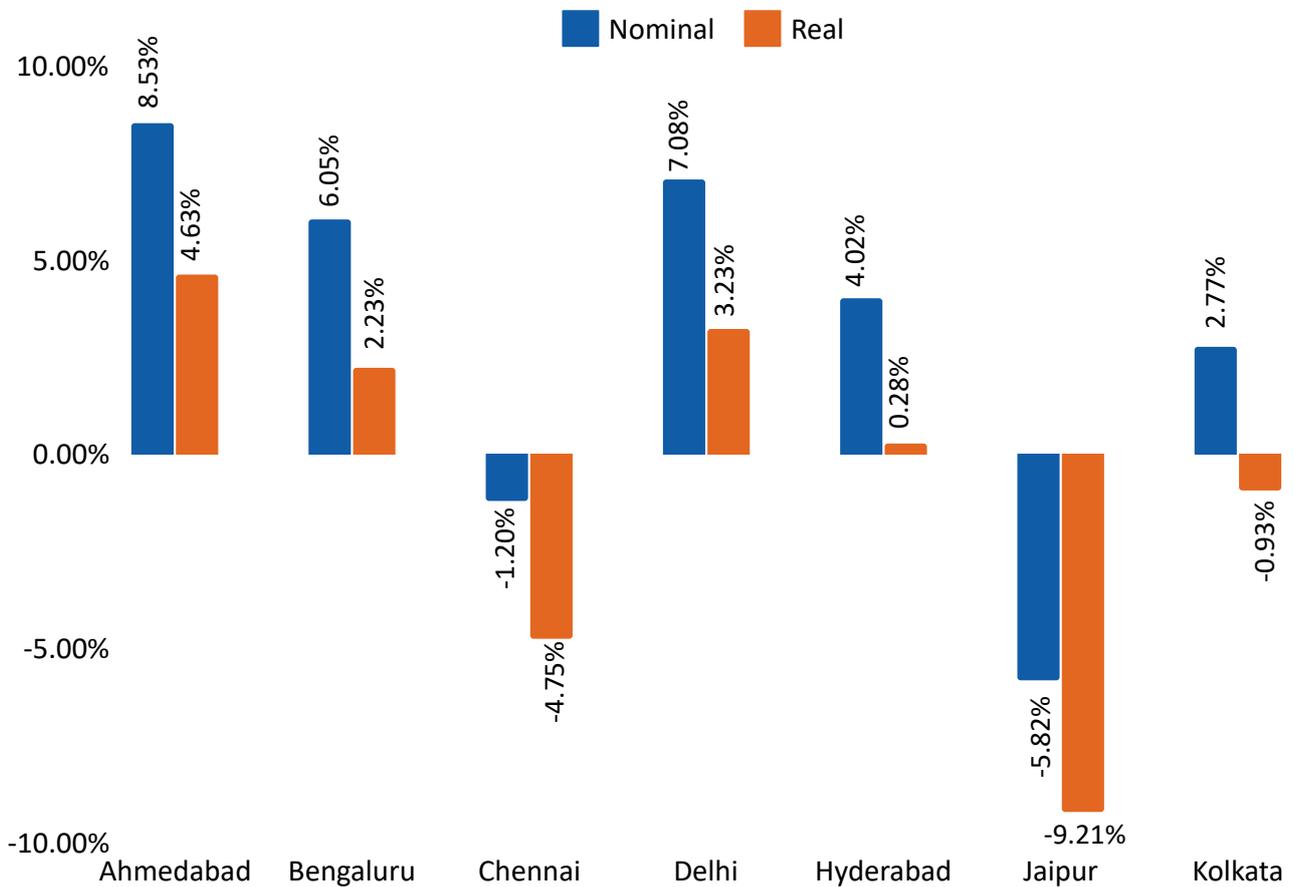
2.2.1 PROPERTY TAX REVENUE

INDICATOR 2.2.1 A: Property Tax Compound Annual Growth Rate (CAGR)

Property Tax CAGR: Mumbai (FY 2016-17 to FY 2021-22) (in %)

Mumbai has Nominal Property Tax Revenue CAGR of 4.25% whereas its Real Property Tax Revenue CAGR is 0.50%. This shows that there is no growth for Property Tax revenue from 2016-17 to 2021-22.

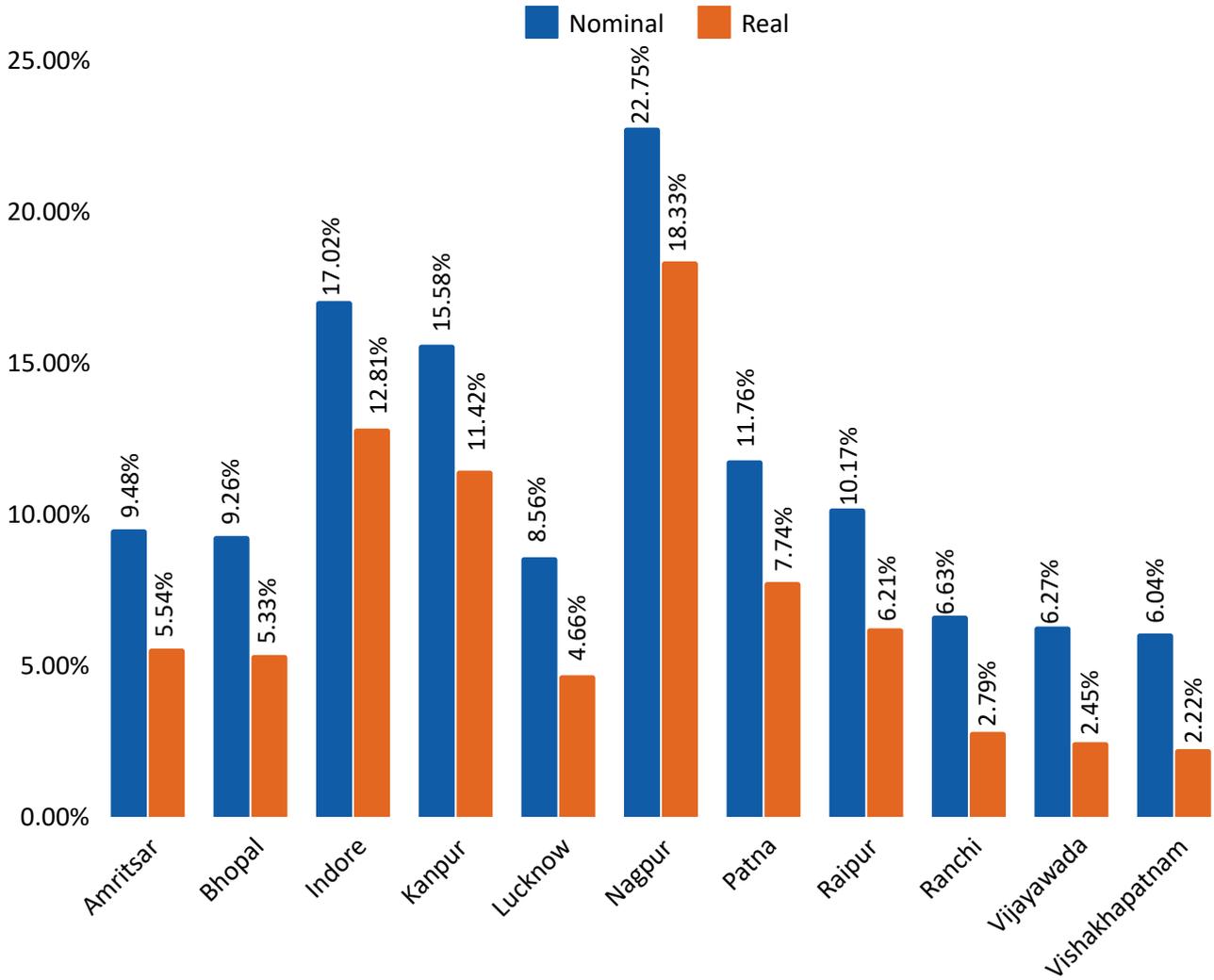
Property Tax CAGR: Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in %)



Key Observations

- The Average Nominal Property Tax CAGR for these seven cities is 3.06% and whereas, the Real CAGR is -0.65%.
- Ahmedabad has the highest Nominal and Real Property Tax CAGR of 8.53% and 4.63% respectively.
- Jaipur has the lowest Nominal and Real Property Tax CAGR of -5.82% and -9.21% respectively.

Property Tax CAGR: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in %)

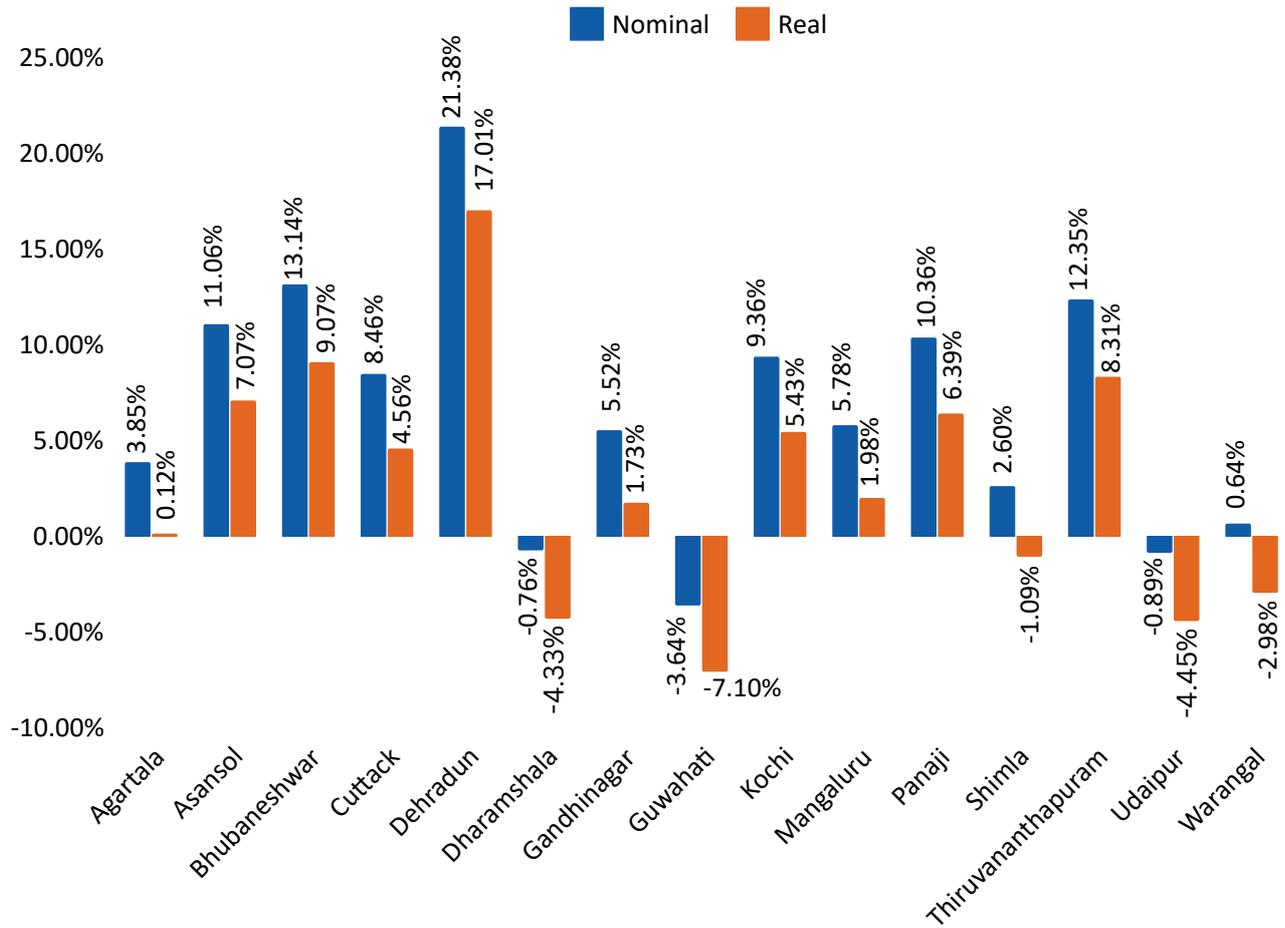


Note: Coimbatore, Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Nominal Property Tax CAGR for these cities 11 is 11.23% whereas, the Real CAGR is 7.23%.
- Nagpur has the highest Nominal and Real Property Tax CAGR of 22.75% and 18.33% respectively.
- Vishakhapatnam has the lowest Nominal and Real Property Tax CAGR of 6.04% and 2.22% respectively.

Property Tax CAGR: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in %)



Note: Aizwal, Gangtok, Itanagar, Imphal, and Kohima, were not considered due to data unavailability.

Key Observations

- The Average Nominal Property Tax CAGR for these 15 cities is 6.61%. and whereas, the Real CAGR is 2.78%
- Dehradun has the highest Nominal Property Tax CAGR of 21.38%, while its Real Property Tax Revenue CAGR is 17.01%.
- Guwahati has the lowest Nominal and Real Property Tax CAGR of -3.64% and -7.10% respectively.

Property Tax Collection Method

State	City	Method used to calculate Property Tax	Which cities have Self-Assessment System?
Andhra Pradesh	Vijayawada	Capital Value System	
	Vishakhapatnam	Capital Value System	
Arunachal Pradesh	Itanagar		
Assam	Guwahati	Unit Area Based Method	Self-Assessment Method
Bihar	Patna	Area Based Method	
Chattisgarh	Raipur	Annual Rental Method	Self-Assessment Method
Delhi	Delhi	Unit Area Based Assessment	Self-Assessment Method
Goa	Panaji	Unit Area Based Method	
Gujarat	Ahmedabad	Area Based Method	
	Gandhinagar	Area Based Method	
Haryana	Gurugram	Area Based Method	
Himachal Pradesh	Dharamshala	Unit Area Based Method	Self-Assessment Method
	Shimla	Unit Area Based Method	
Jammu and Kashmir	Srinagar	Taxable Annual Value	
Jharkhand	Ranchi	Capital Value System	
Karnataka	Bengaluru	Guidance Value Based	Self-Assessment Method
	Mangaluru	Area Based Method	
Kerala	Kochi	Area Based Method	Self-Assessment Method
	Thiruvananthapuram	Area Based Method	Self-Assessment Method
Madhya Pradesh	Bhopal	Annual Rental Value Method	Self-Assessment Method
	Indore		Self-Assessment Method
Maharashtra	Mumbai	Capital Value System	
	Nagpur	Annual Rental Value	
Manipur	Imphal		
Meghalaya	Shillong	Unit Area Method	Self-Assessment Method
Mizoram	Aizawl	Unit Area Method	Self-Assessment Method
Nagaland	Kohima		
Odisha	Bhubaneswar	Property Tax Not Applicable (Holding Tax)	
	Cuttack	Property Tax Not Applicable (Holding Tax)	
Rajasthan	Jaipur	Annual Rental Value Method	Self-Assessment Method
	Udaipur	Annual Rental Value Method	Self-Assessment Method
Punjab	Amritsar	Annual Rental Value Method	Self-Assessment Method
Sikkim	Gangtok	Property Tax Not Applicable	Self-Assessment Method
Tamil Nadu	Chennai	Annual Rental Value Method	
	Coimbatore	Annual Rental Value Method	
Telangana	Hyderabad	Unit Rate method	Self-Assessment Method
	Warangal	Annual Rental Value Method	
Tripura	Agartala	Plinth Area	Self-Assessment Method
Uttar Pradesh	Lucknow	Annual Rental Value Method	Self-Assessment Method
	Kanpur	Annual Rental Value Method	Self-Assessment Method
Uttarakhand	Dehradun	Annual Rental Value Method	
West Bengal	Kolkata	Unit Area Based Method	Self-Assessment Method
	Asansol		

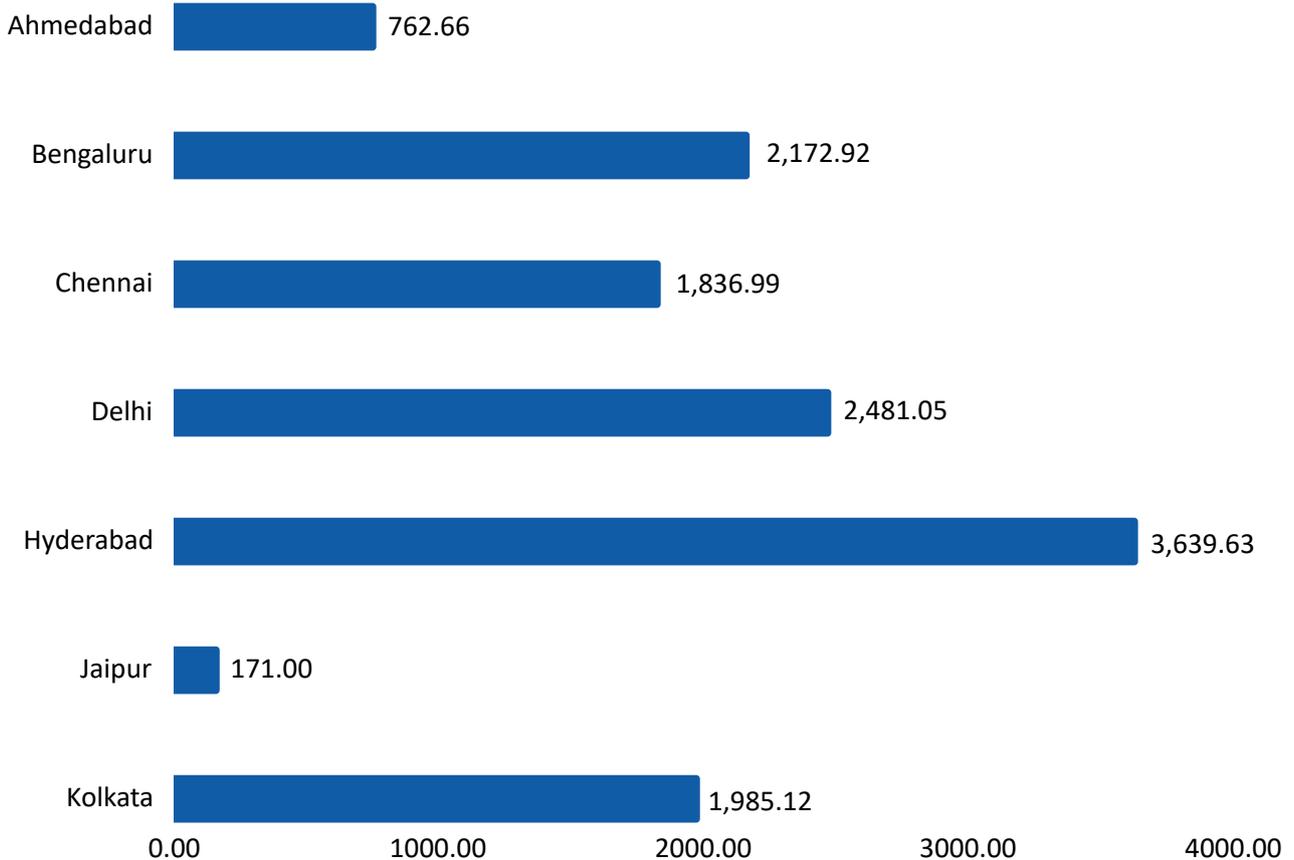
INDICATOR

2.2.1 B : Average Per Capita Property Tax Revenue

Average Per Capita Property Tax Revenue: Mumbai (FY 2016-17 to FY 2021-22) (in Rs.)

Mumbai has the Average Per Capita Value of Property Tax of Rs 1,071.73.

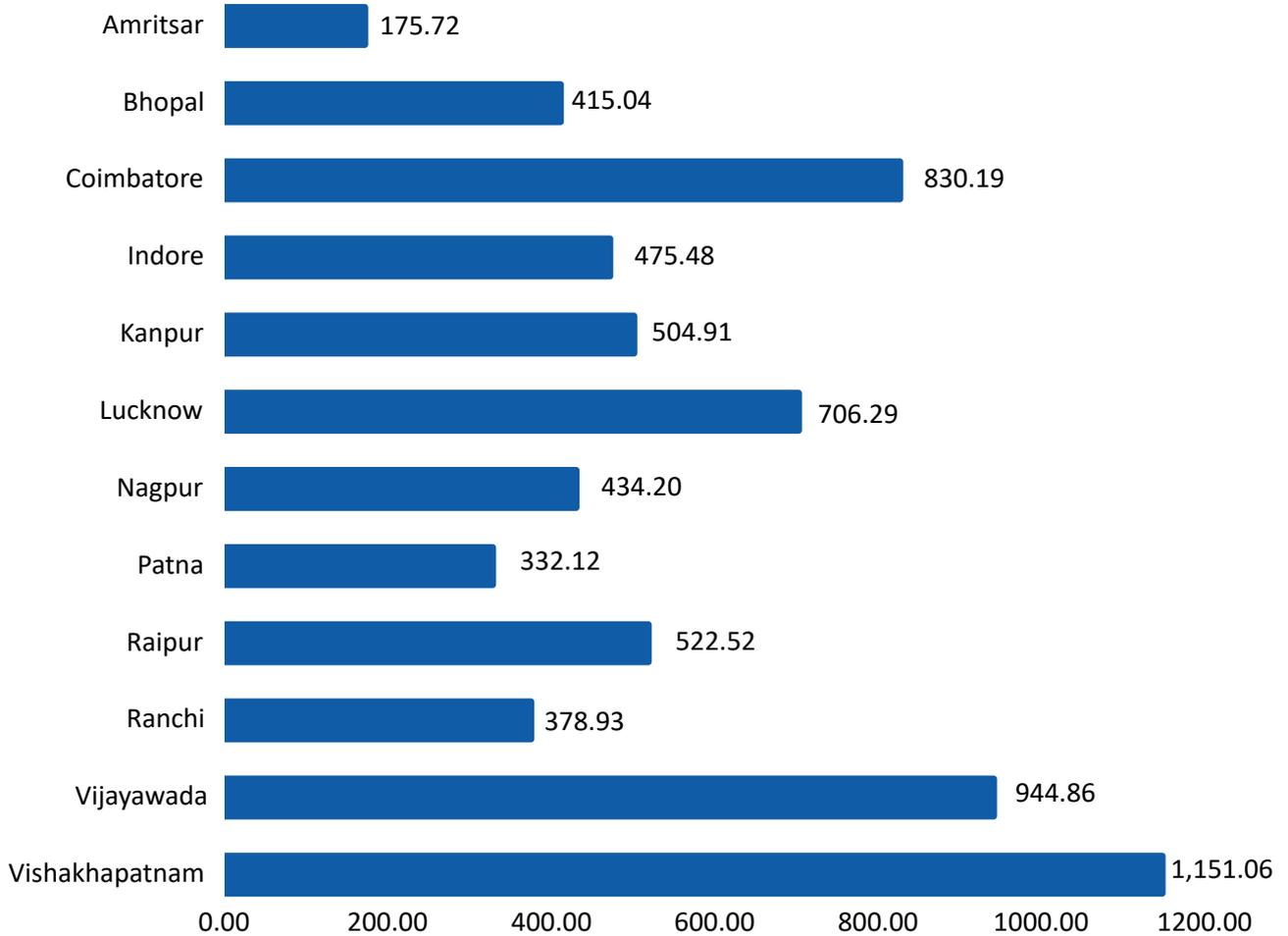
Average Per Capita Property Tax Revenue:
Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in Rs.)



Key Observations

- The Average Per Capita Property Tax for these seven cities is Rs.1,864.20.
- Hyderabad has the highest Average Per Capita Value of Property Tax of Rs. 3,639.63.
- Jaipur has the lowest Average Per Capita Value of Property Tax of Rs. 171.

Average Per Capita Property Tax Revenue: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in Rs.)

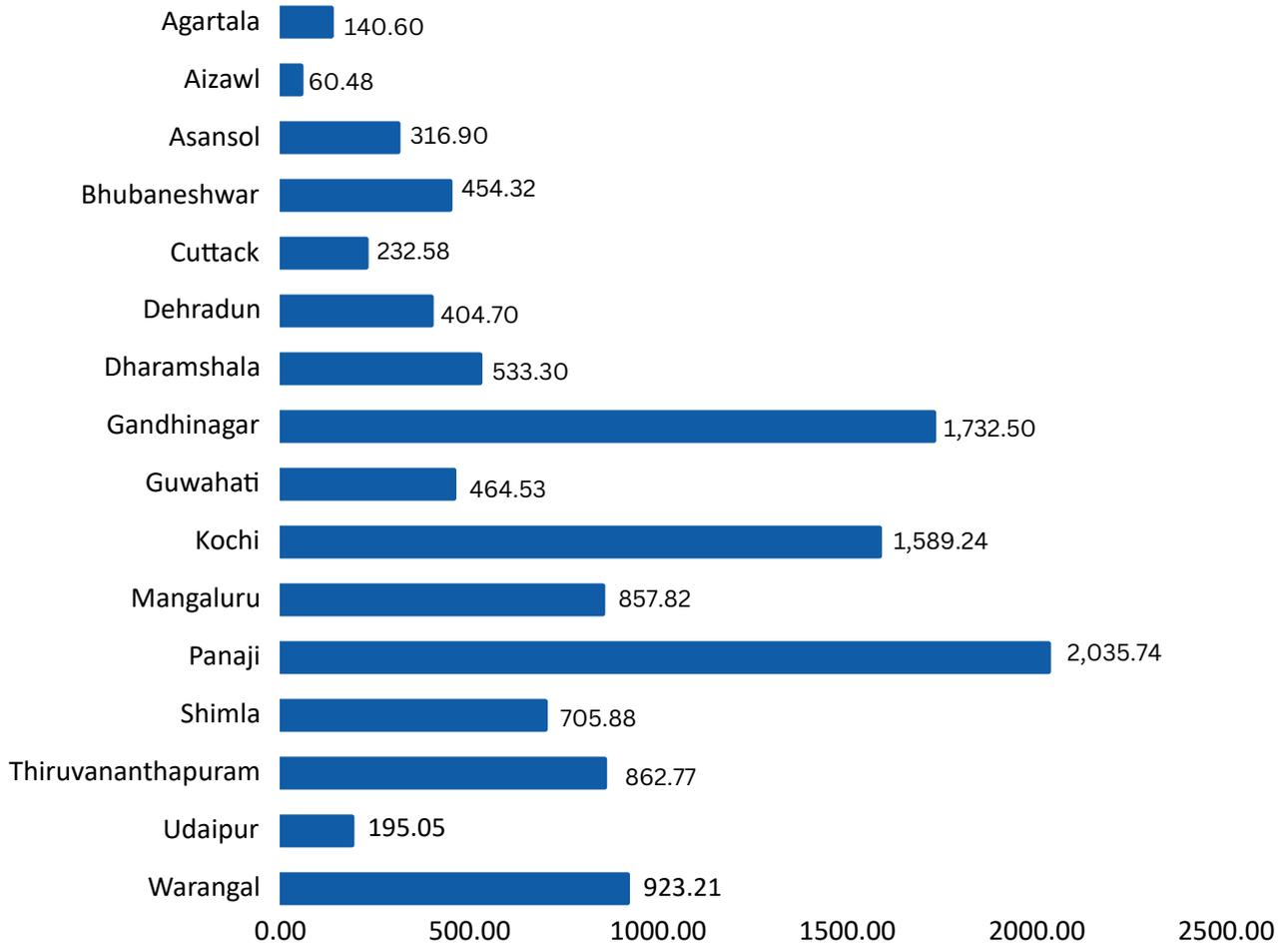


Note: Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Per Capita Property Tax for these 12 cities is Rs.572.61.
- Vishakhapatnam has the highest Average Per Capita Value of Property Tax of Rs.1,151.06.
- Amritsar has the lowest Average Per Capita Value of Property Tax of Rs.175.72.

Average Per Capita Property Tax Revenue: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in Rs.)



Note: Itanagar, Imphal and Kohima were not considered due to data unavailability.

Key Observations

- The Average Per Capita of Property Tax for these 16 cities is Rs.719.35.
- Panaji has the highest Average Per Capita Value of Property Tax of Rs.2,035.74.
- Aizawl has the lowest Average Per Capita Value of Property Tax of Rs.60.48..

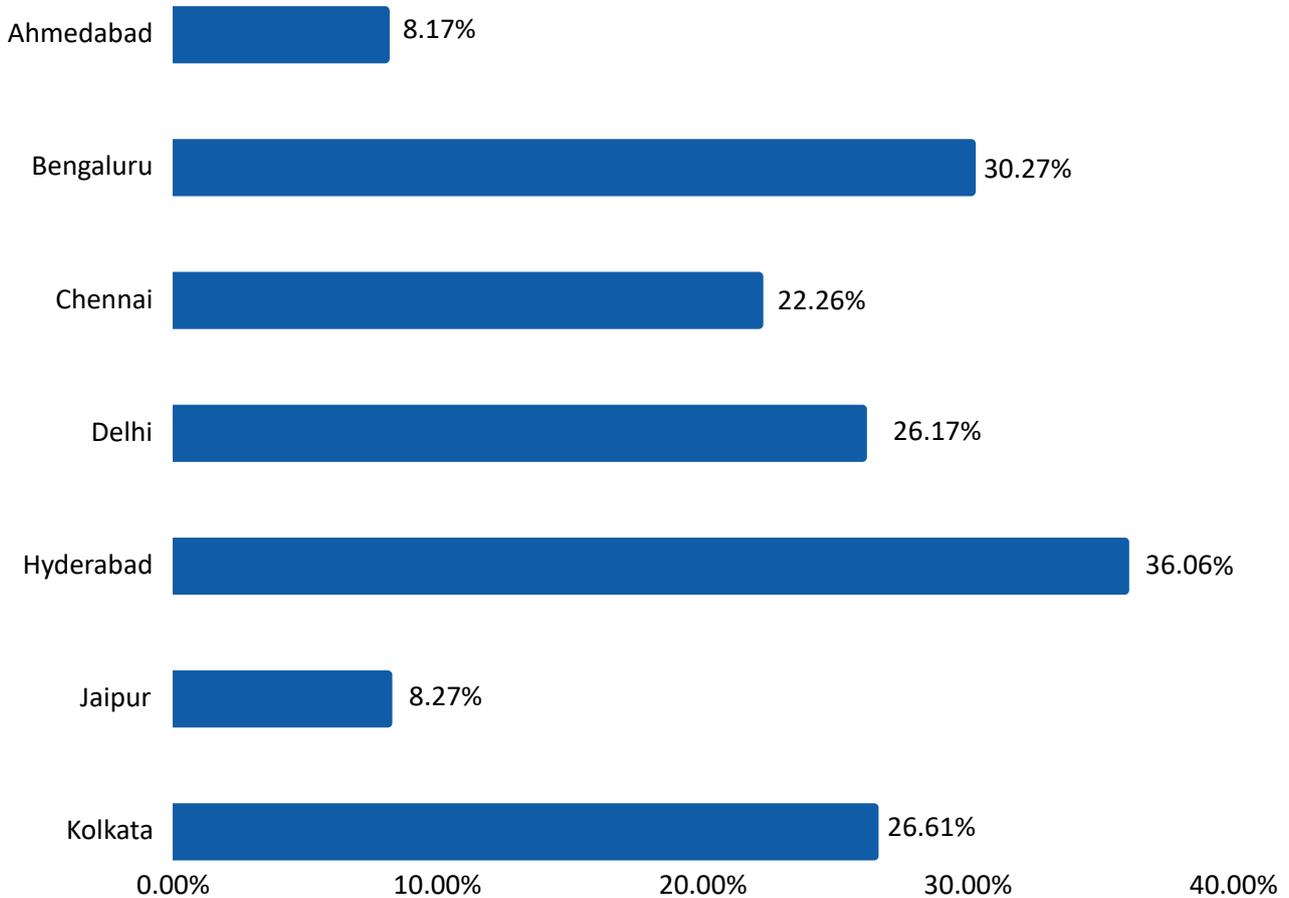
INDICATOR

2.2.1 C: Average Percentage Share of Property Tax Revenue to Total Income

**Average Percentage Share of Property Tax Revenue to Total Income:
Mumbai (FY 2016-17 to FY 2021-22) (in %)**

Mumbai has the Average Percentage Share of Property Tax to Total Income of 3.09%.

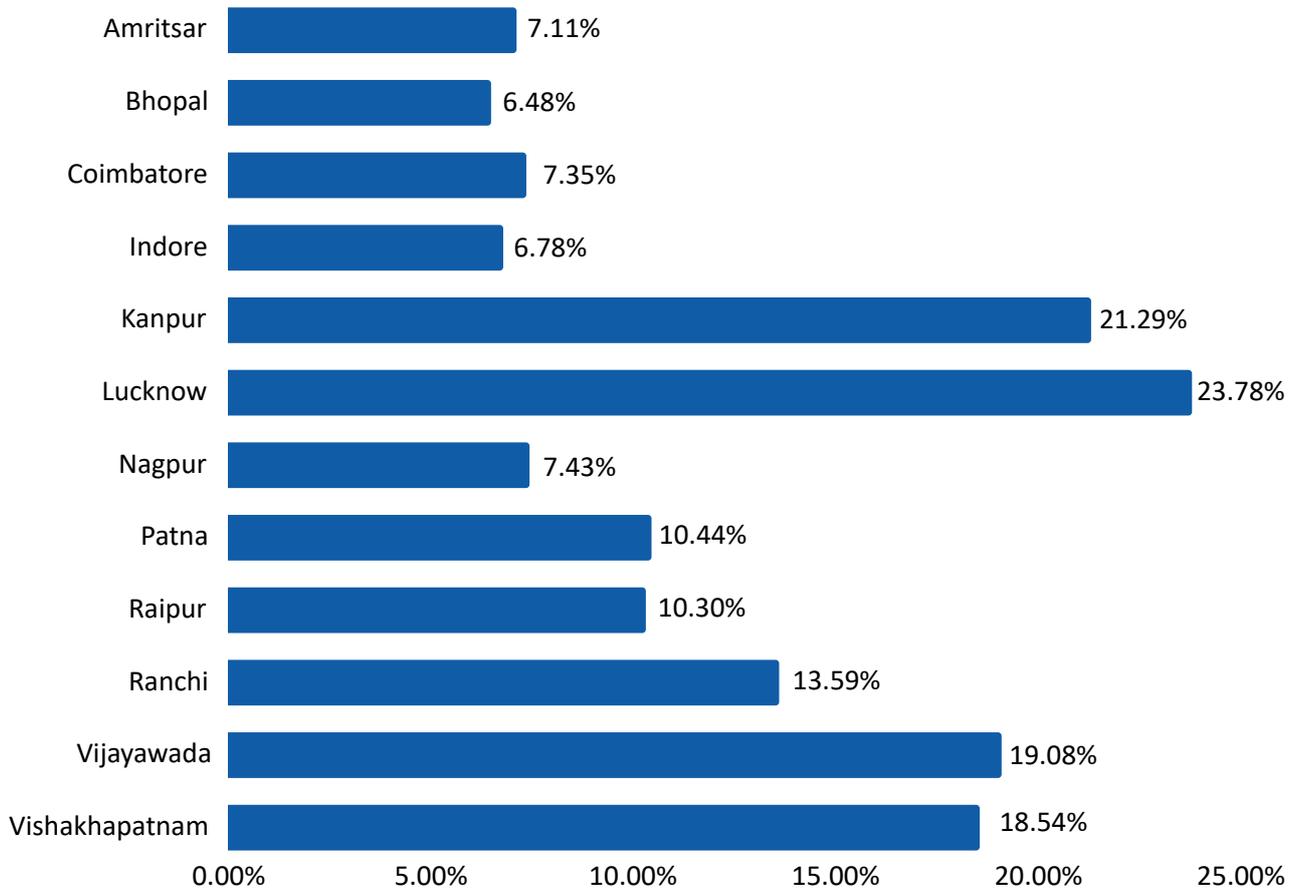
**Average Percentage Share of Property Tax Revenue to Total Income:
Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in %)**



Key Observations

- The Average Percentage Share of Property Tax to Total Income for these seven cities is 22.54%.
- Hyderabad has the highest Average Percentage Share of Property Tax to Total Income of 36.06%.
- Ahmedabad has the lowest Average Percentage Share of Property Tax to Total Income of 8.17%.

Average Percentage Share of Property Tax Revenue to Total Income: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in %)

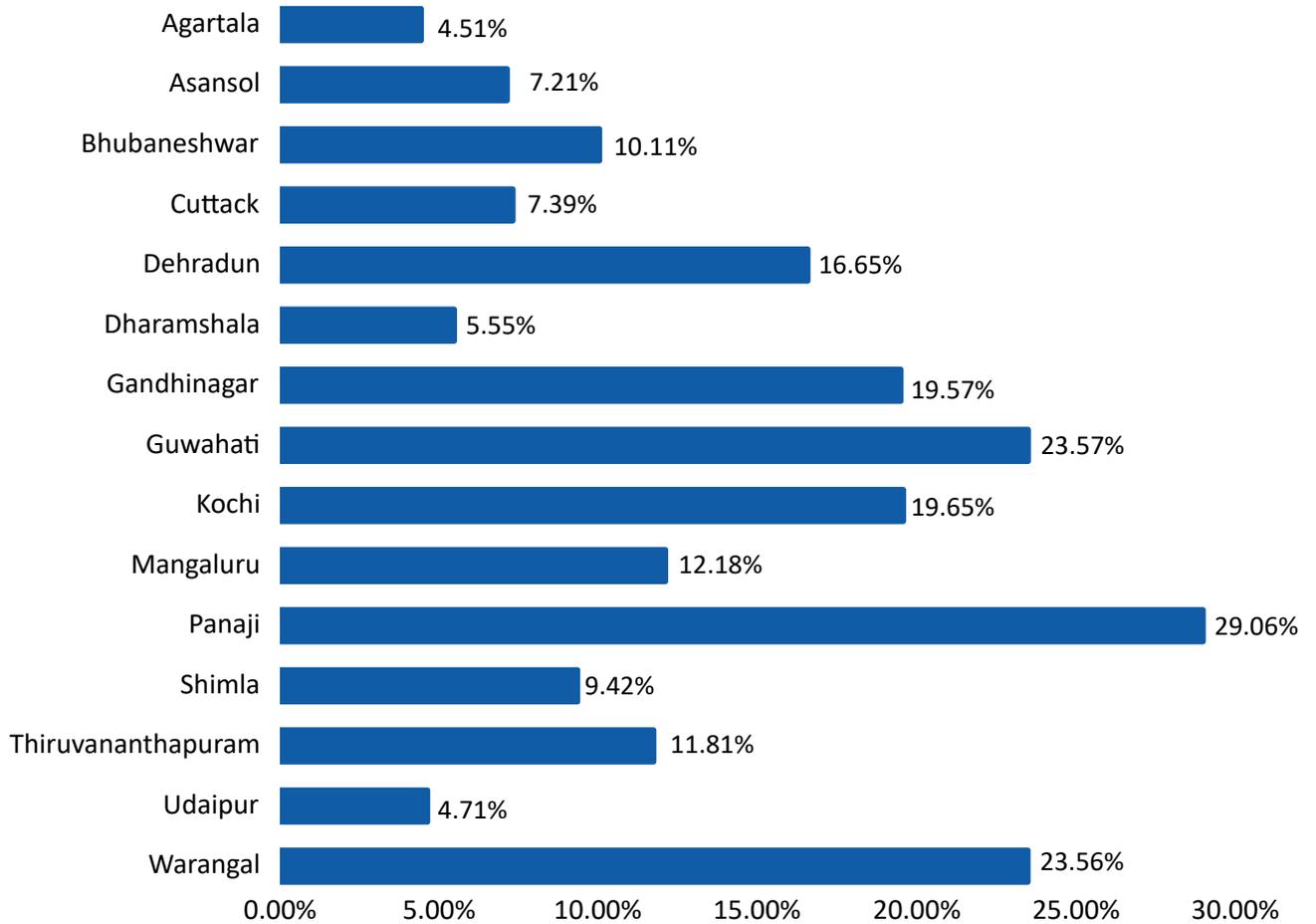


Note: Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Property Tax to Total Income for these 12 cities is 12.68%
- Lucknow has the highest Average Percentage Share of Property Tax to Total Income of 23.78%.
- Bhopal has the lowest Average Percentage Share of Property Tax to Total Income of 6.48%.

Average Percentage Share of Property Tax Revenue to Total Income: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in %)



Note: Kohima, Itanagar, Imphal, Gangtok, Shillong and Aizawl were not considered due to data unavailability.

Key Observations

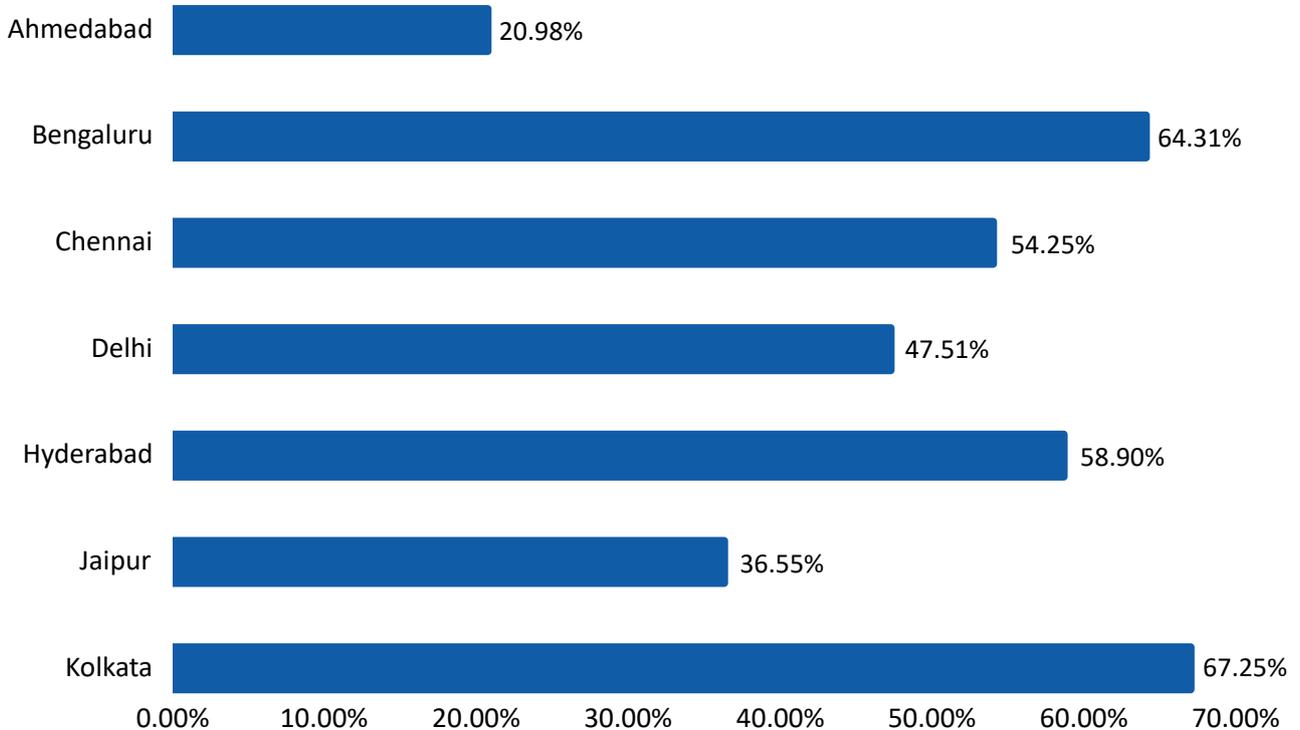
- The Average Percentage Share of Property Tax to Total Income for these 15 cities is 13.66%
- Panaji has the highest Average Percentage Share of Property Tax to Total Income of 29.06%.
- Agartala have the lowest Average Percentage Share of Property Tax to Total Income of 4.51%

INDICATOR

2.2.1 D : Average Percentage Share of Property Tax Revenue to Own Source Revenue

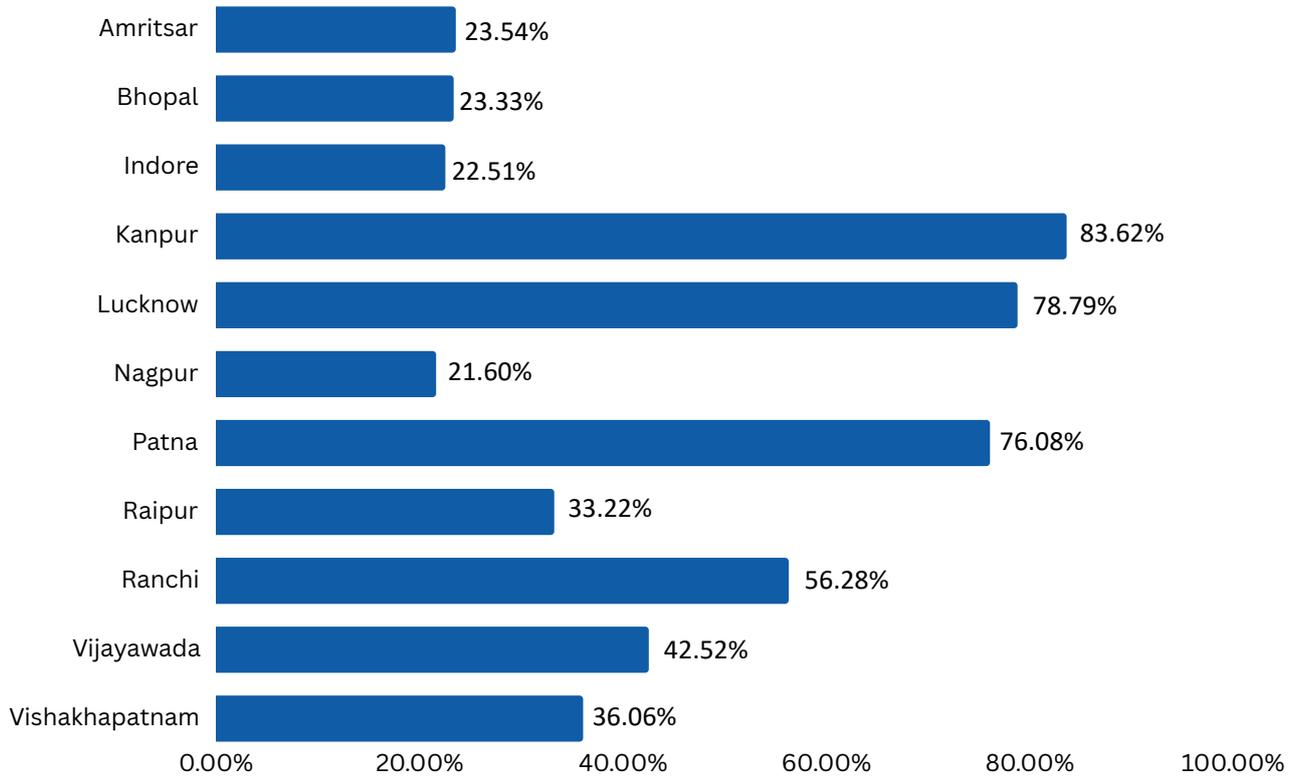
Average Percentage Share of Property Tax Revenue to Own Source Revenue:
Mumbai (FY 2016-17 to FY 2021-22) (in %)

Mumbai has the Average Percentage Share of Property Tax to Own Source Revenue of 6.32%.

Average Percentage Share of Property Tax Revenue to Own Source Revenue:
Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in %)**Key Observations**

- The Average Percentage Share of Property Tax to Own Source Revenue for these seven cities is 49.96%.
- Kolkata has the highest Average Percentage Share of Property Tax to Own Source Revenue of 67.25%.
- Ahmedabad has the lowest Average Percentage Share of Property Tax to Own Source Revenue of 20.98%.

Average Percentage Share of Property Tax Revenue to Own Source Revenue: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in %)

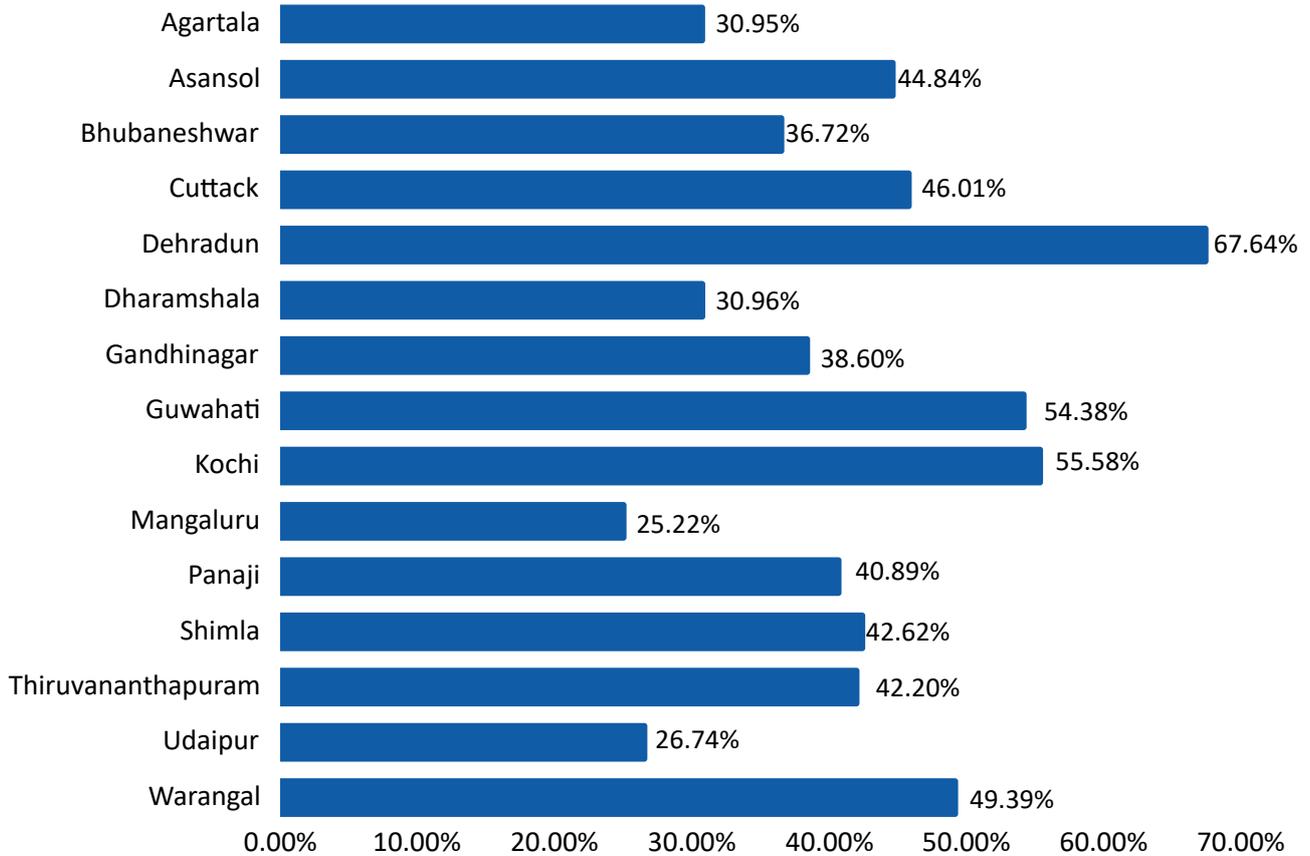


Note: Coimbatore, Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Property Tax to Own Source Revenue for these 11 cities is 45.23%.
- Kanpur has the highest Average Percentage Share of Property Tax to Own Source Revenue of 83.62%.
- Nagpur has the lowest Average Percentage Share of Property Tax to Own Source Revenue of 21.60%.

Average Percentage Share of Property Tax Revenue to Own Source Revenue: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in %)



Note: Aizawl, Gangtok Itanagar, Imphal, Shillong and Kohima were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Property Tax to Own Source Revenue for these 15 cities is 42.18%.
- Dehradun has the highest Average Percentage Share of Property Tax to Own Source Revenue of 67.64%.
- Mangaluru has the lowest Average Percentage Share of Property Tax to Own Source Revenue of 25.22%.

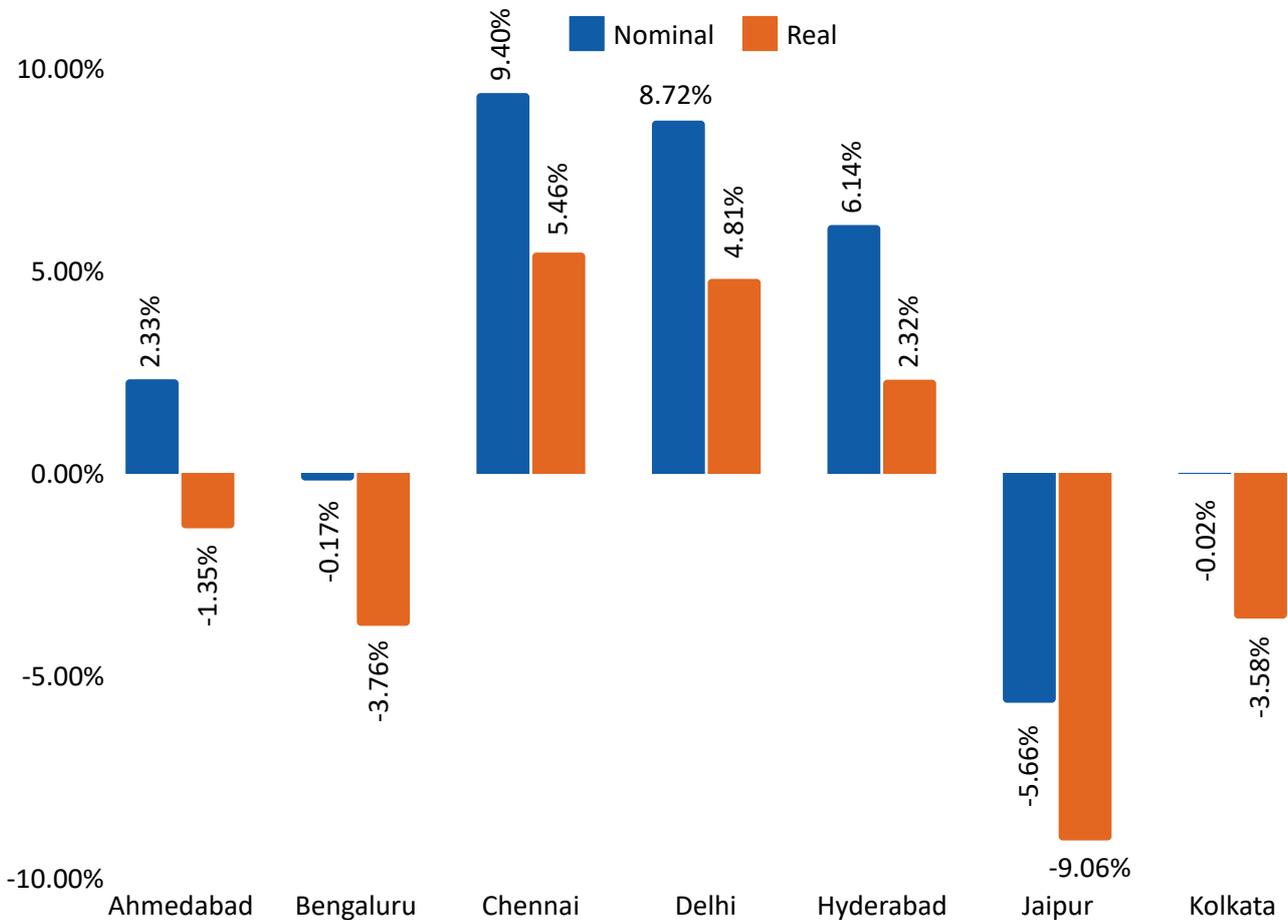
2.3 NON TAX REVENUE

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

Non-Tax Revenue CAGR: Mumbai (FY 2016-17 to FY 2021-22) (in %)

Mumbai has Nominal Non-Tax CAGR of 15.91% whereas, its Real Non-Tax CAGR is 11.74%. Mumbai generates significant non-Tax revenue as it levies many charges and fees such as water supply charge, interests and dividends.

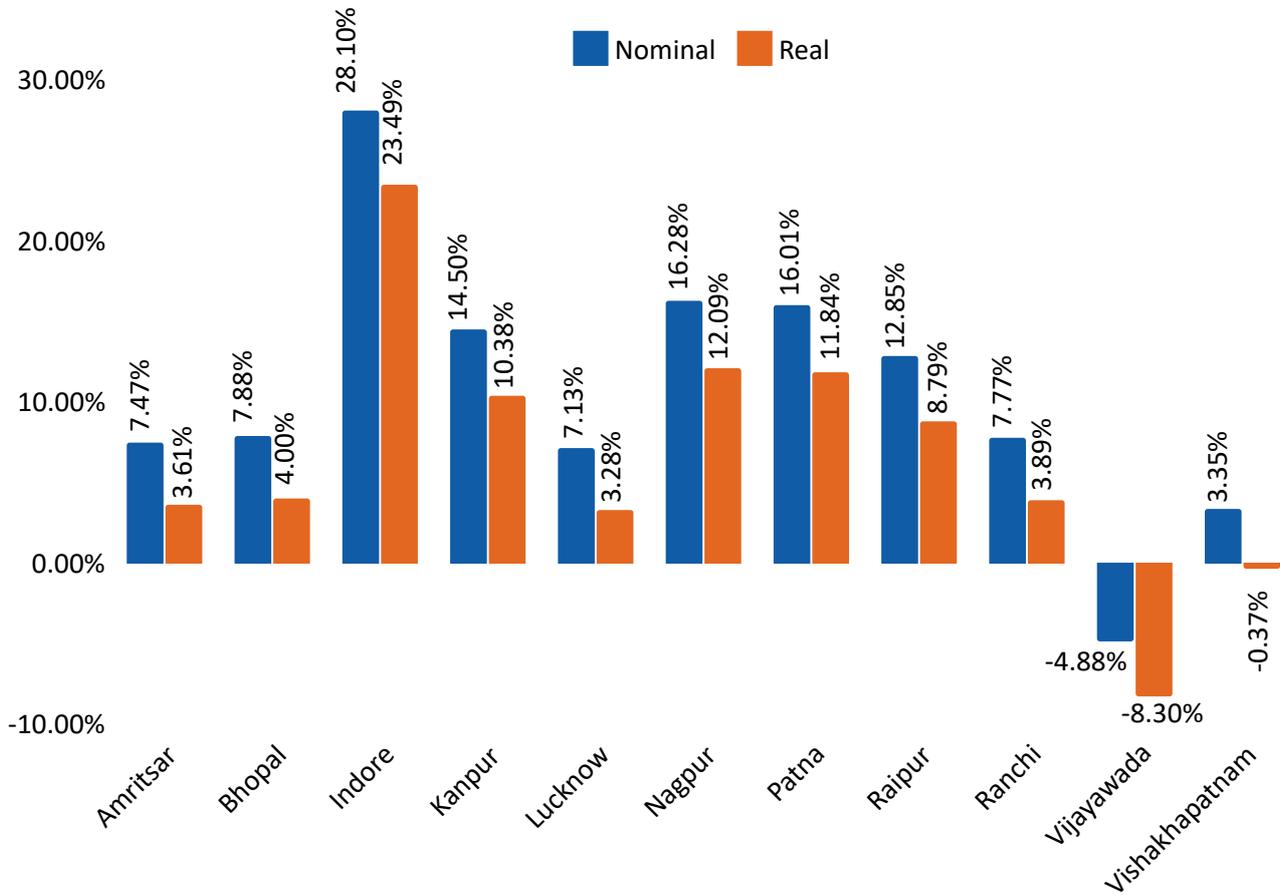
Non-Tax Revenue CAGR: Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in %)



Key Observations

- The Average Nominal Non-Tax CAGR for these seven cities is 2.97% and whereas, the Real CAGR is -0.74%.
- Chennai has the highest Nominal and Real Non-Tax CAGR of 9.40% and 5.46% respectively.
- Jaipur has the lowest Nominal and Real Non-Tax CAGR of -5.66% and -9.06% respectively.

Non-Tax Revenue CAGR: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in %)

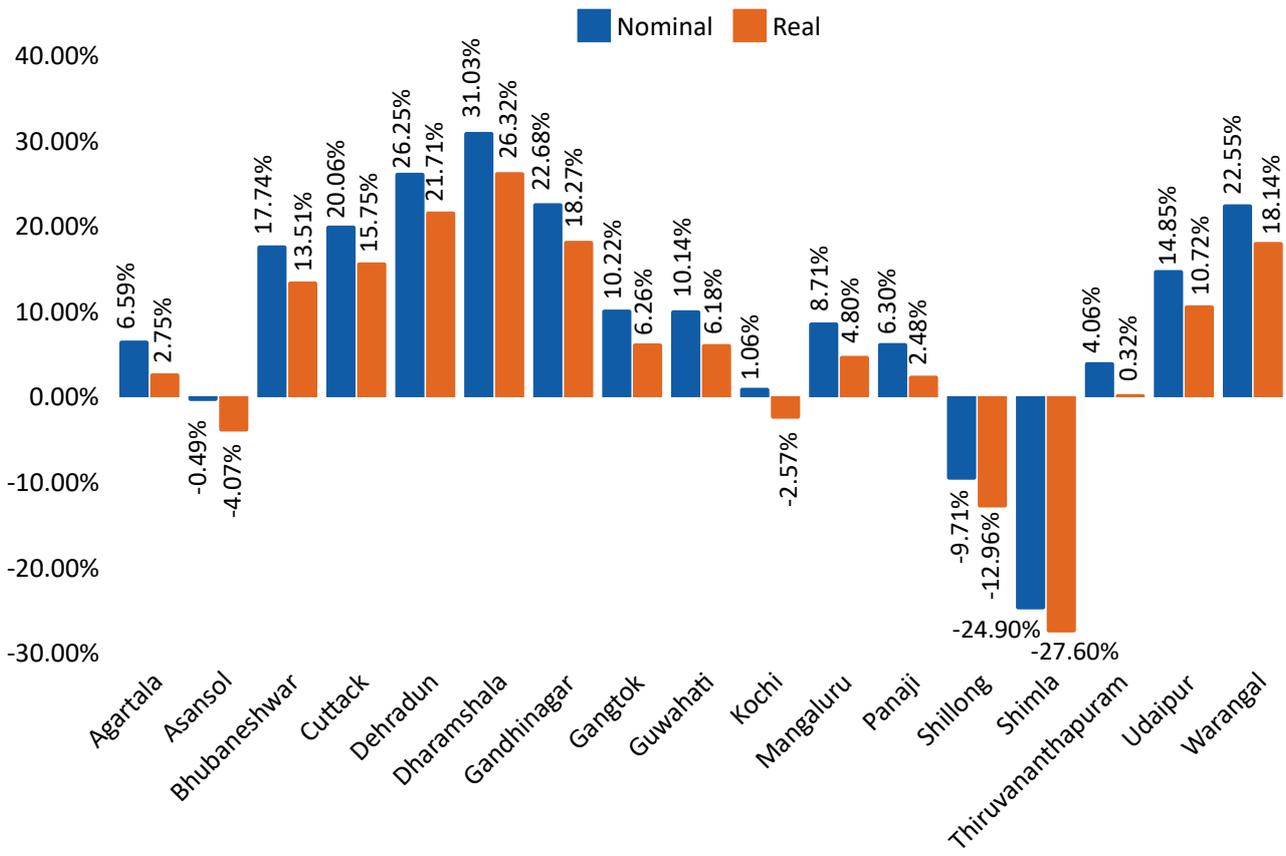


Note: Coimbatore, Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Nominal Non-Tax CAGR for these 11 cities is 10.59% whereas, the Real CAGR is 6.61%.
- Indore has the highest Nominal Non-Tax CAGR of 28.10% whereas, its Real Non-Tax CAGR is 23.49%.
- Vijayawada has the lowest Nominal and Real Non-Tax CAGR of -4.88% and -8.30% respectively.

Non-Tax Revenue CAGR: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in %)



Note: Aizawl, Itanagar, Imphal and Kohima were not considered due to data unavailability.

Key Observations

- The Average Nominal Non-Tax CAGR for these 17 cities is 9.83% whereas, the Real CAGR is 5.88%.
- Dharamshala has the highest Nominal and Real Non-Tax CAGR of 31.03% and 26.32% respectively.
- Shimla has the lowest Nominal Non-Tax CAGR of -24.90% whereas, its Real Non-Tax CAGR is -27.60%.

Property Tax in Ahmedabad: Case Study

- Ahmedabad follows the **Unit Area Value system** for property tax valuation.
- The Ahmedabad municipal corporation has an official website where the taxpayer can opt for a **self-assessment** option to calculate tax for each assessment year.
- If the property tax is paid in advance, a rebate of 10% is allowed by the municipal corporation.
- The penalty for late payment or non-payment of tax is 2% per month.
- The Ahmedabad municipal corporation sends alerts to the taxpayers via email. The AMC also sends an SMS to each registered number.
- AMC had engaged consultants such as PwC (PricewaterhouseCoopers) in 2015-16 for Property Taxation GIS Mapping.
- Property tax is calculated as per the carpet area of the property and 4 factors namely location factor, age factor, type of use factor and occupancy factor as per the formula given below-

Gen. Tax=Carpet Area (sq.meter) X F1 X F2 X F3 X F4

where F1= Location factor

F2=Age factor

F3=Usage factor

F4=Occupancy factor

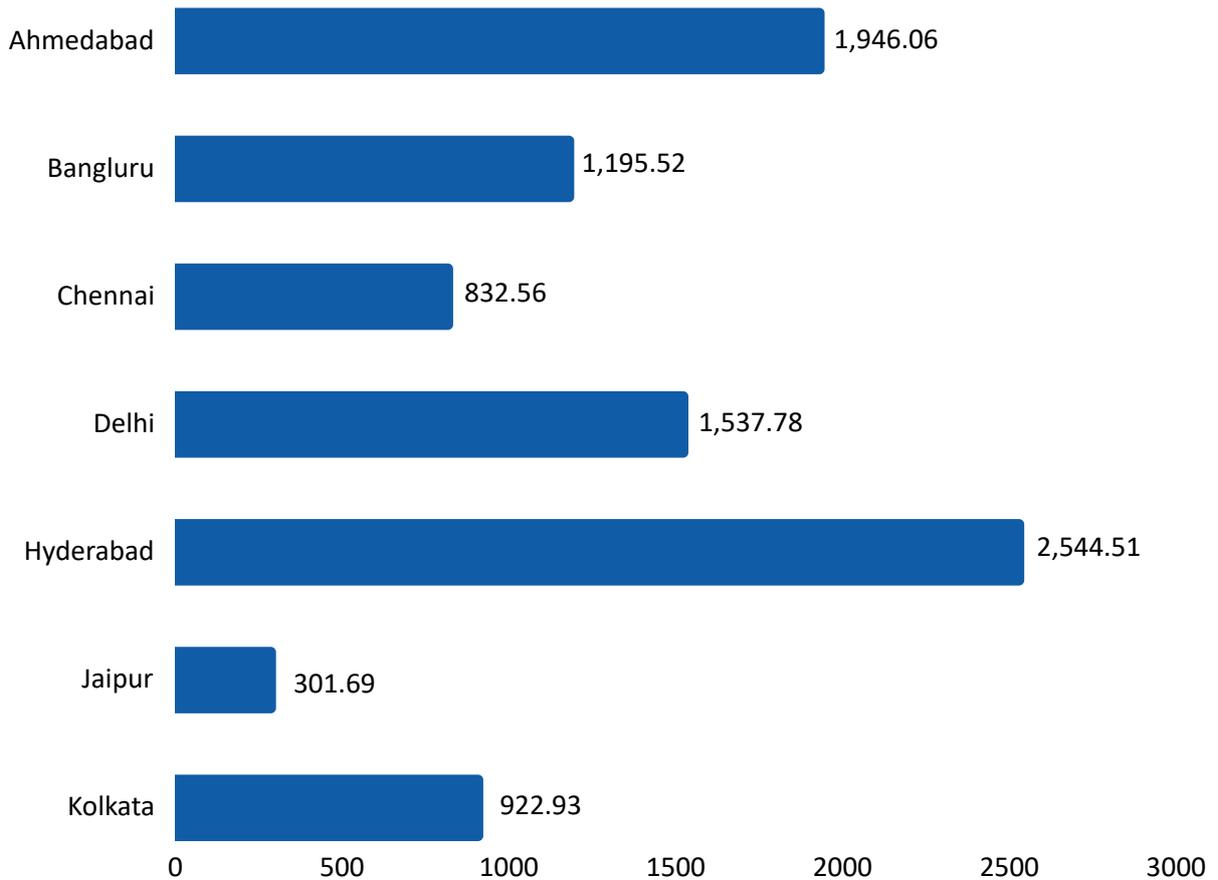
Property tax payable is calculated after the addition of water tax, conservancy tax and education cess payable.

INDICATOR

2.3 B : Average Per Capita Non-Tax Revenue

Average Per Capita Non-Tax Revenue: Mumbai (FY 2016-17 to FY 2021-22) (in Rs.)

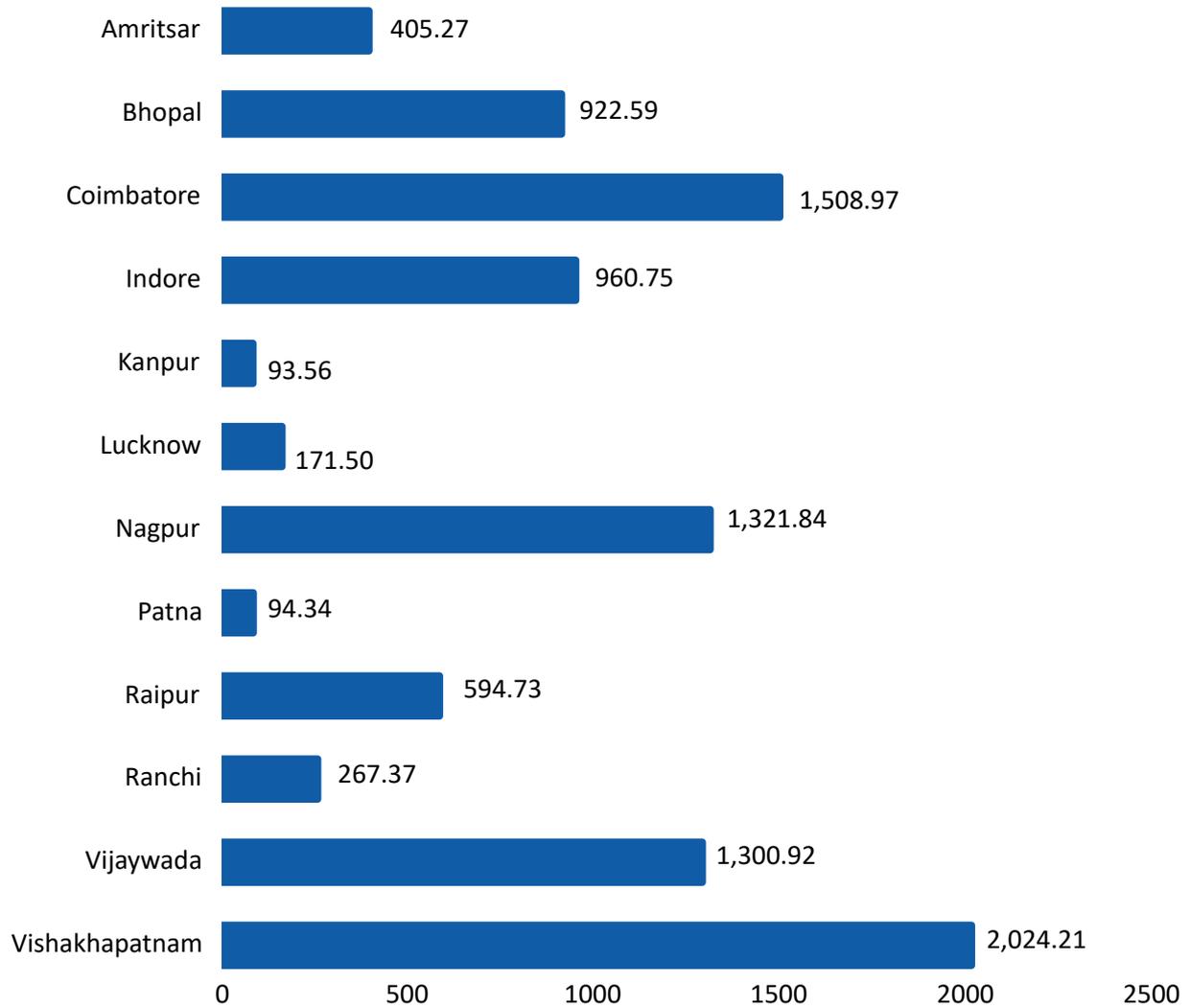
Mumbai has the Average Per Capita of Non-Tax Revenue of Rs.12,466.81.

Average Per Capita Non-Tax Revenue: Cities above 30 lakh population
(FY 2016-17 to FY 2021-22) (in Rs.)

Key Observations

- The Average Per Capita of Non-Tax Revenue for these seven cities is Rs.Rs.1,325.86.
- Hyderabad has the highest Average Per Capita of Non-Tax Revenue of Rs.2,544.51.
- Jaipur has the lowest Average Per Capita of Non-Tax Revenue of Rs.301.69.

Average Per Capita Non-Tax Revenue: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in Rs.)

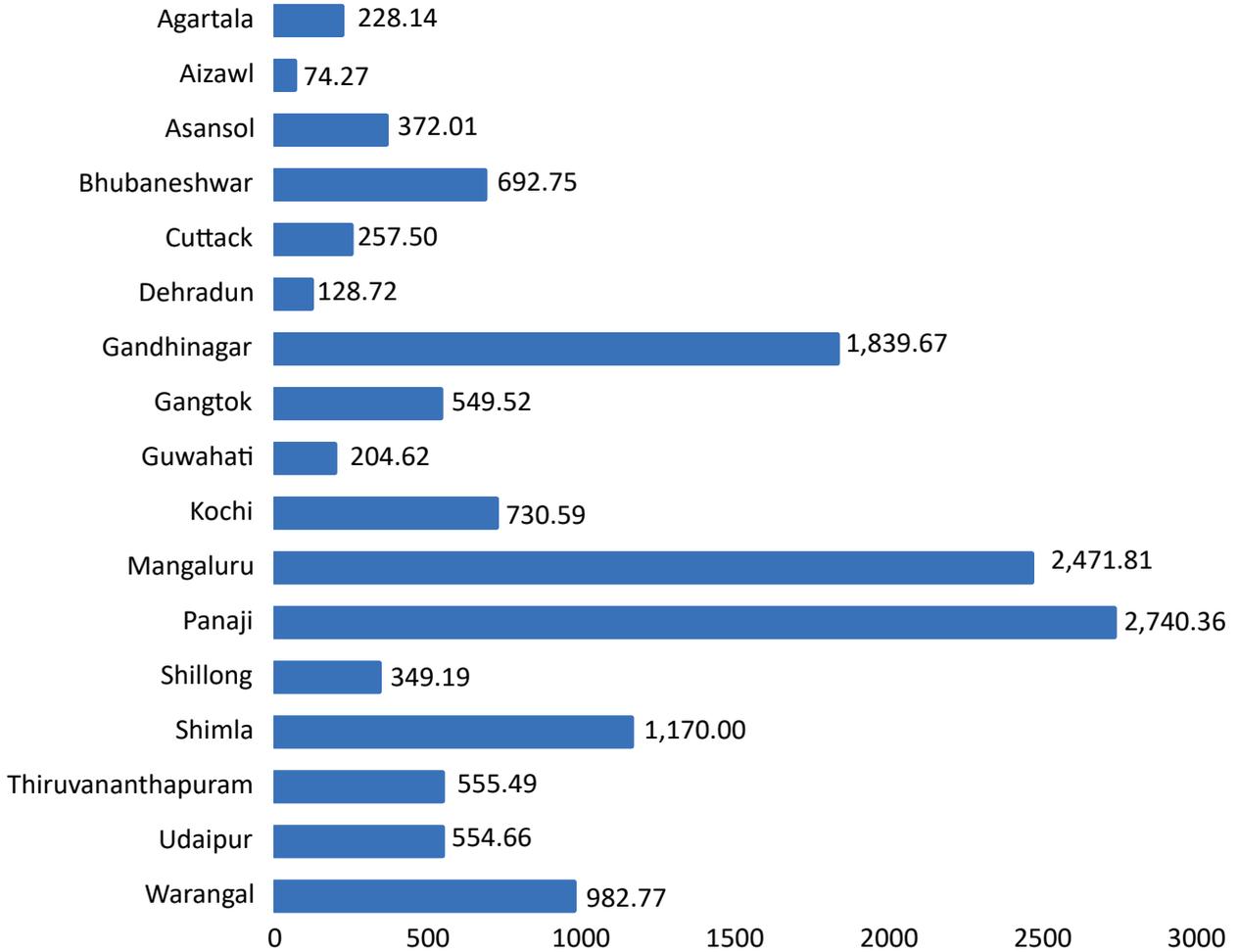


Note: Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Per Capita of Non-Tax Revenue for these 12 cities is Rs.805.50.
- Vishakhapatnam has the highest Average Per Capita of Non-Tax Revenue of Rs.2,024.21.
- Kanpur has the lowest Average Per Capita of Non-Tax Revenue of Rs.93.56.

Average Per Capita Non-Tax Revenue: Cities below 10 lakh Population (FY 2016-17 to FY 2021-22) (in Rs.)



Note: Kohima, Itanagar, Imphal and Dharamshala were not considered due to data unavailability.

Key Observations

- The Average Per Capita of Non-Tax Revenue for these 17 cities is Rs.817.77.
- Panaji has the highest Average Per Capita of Non-Tax Revenue of Rs.2,740.36.
- Aizawl has the lowest Average Per Capita of Non-Tax Revenue of Rs.74.27.

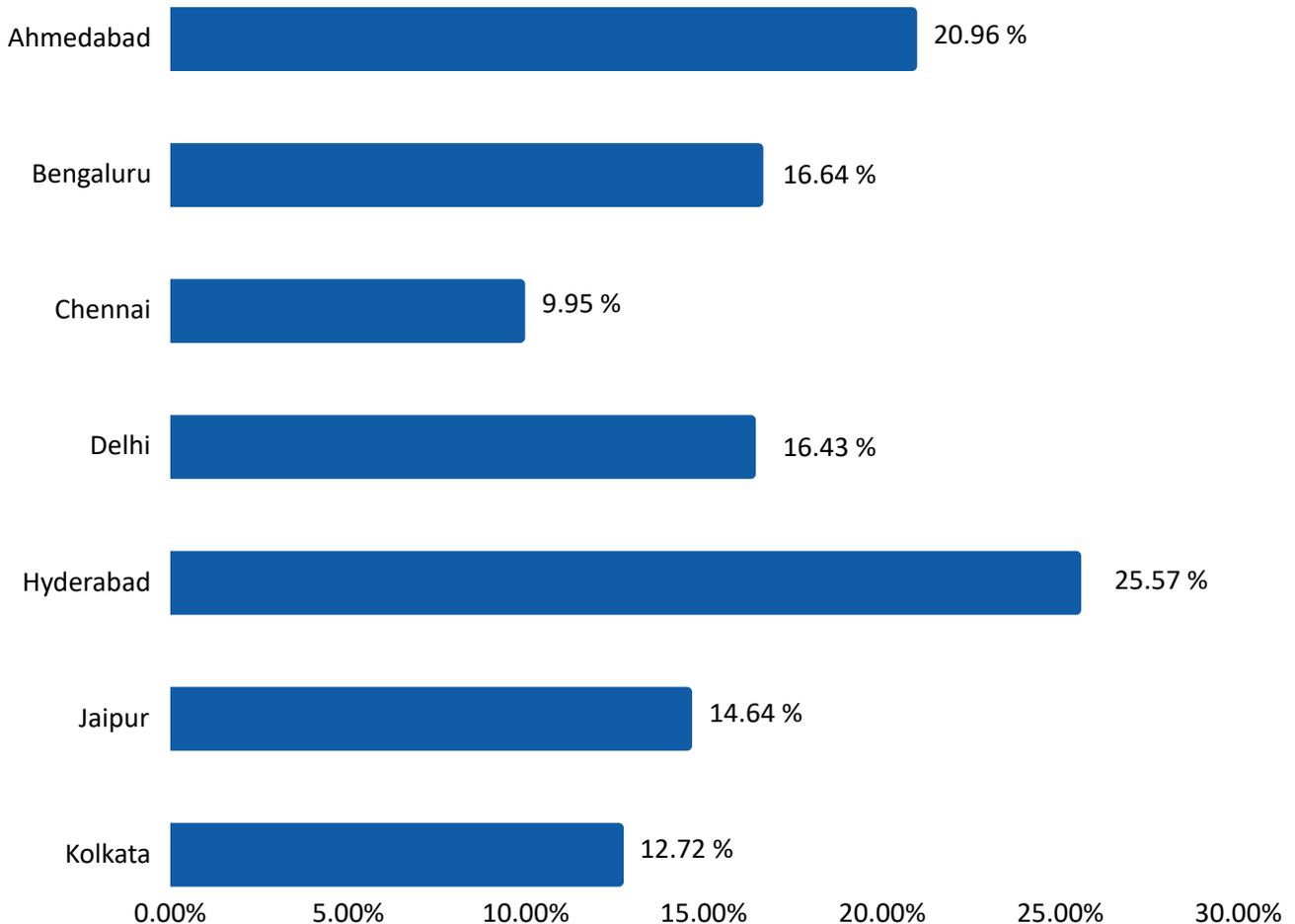
INDICATOR

2.3 C : Average Percentage Share of Non-Tax Revenue to Total Income

**Average Percentage Share of Non-Tax Revenue to Total Income:
Mumbai (FY 2016-17 to FY 2021-22) (in %)**

Mumbai has Average Percentage Share of Non-Tax Revenue to Total Income of 34.73%. Mumbai generates significant Non-Tax revenue as it provides various municipal services which generate significant revenue. It also earns income from interest and dividends.

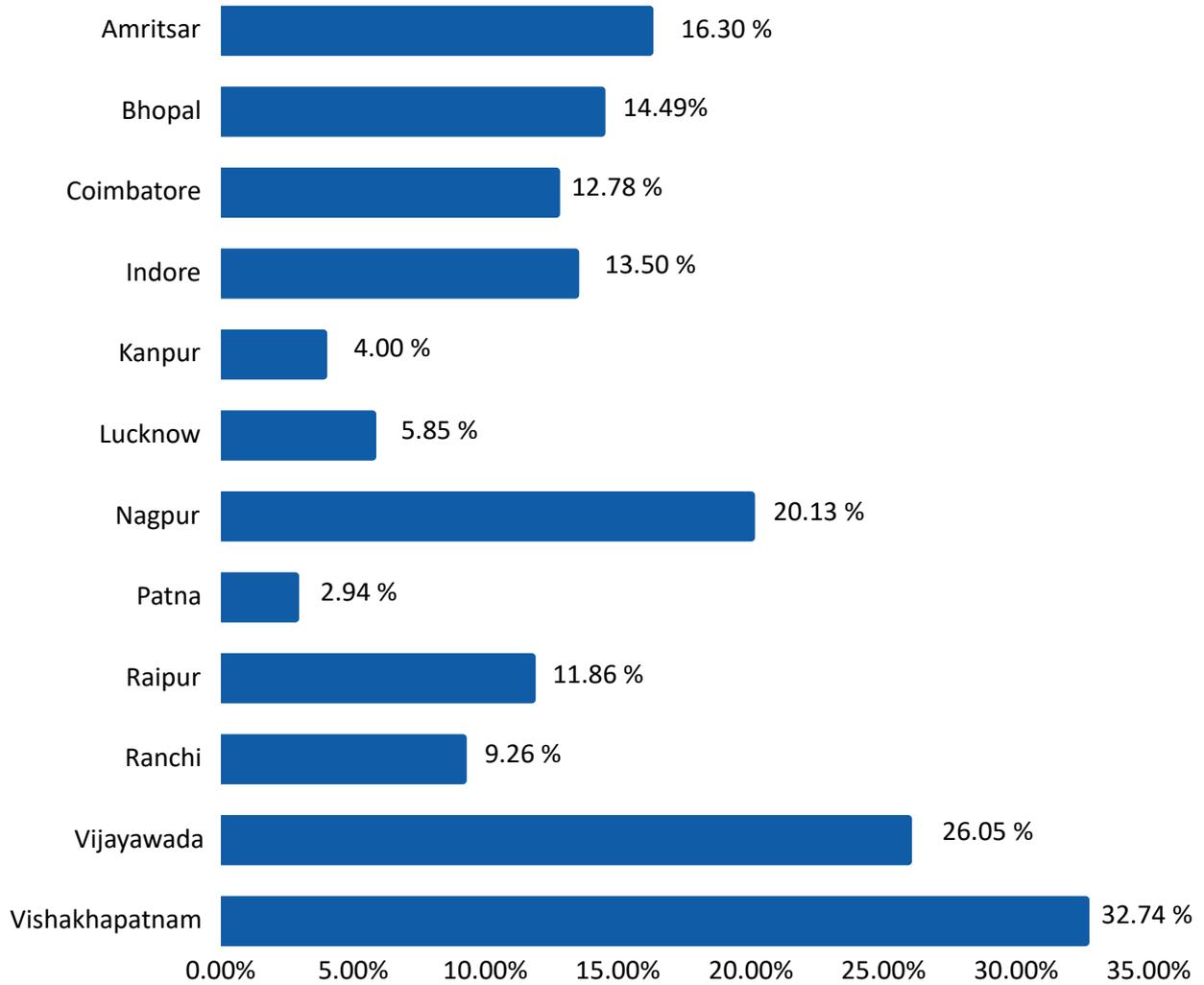
**Average Percentage Share of Non-Tax Revenue to Total Income:
Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in %)**



Key Observations

- The Average Percentage Share of Non-Tax Revenue to Total Income for these seven cities is 16.70%.
- Hyderabad has the highest Average Percentage Share of Non-Tax Revenue to Total Income of 25.57%. To meet the fund requirements for various infrastructure projects, the Greater Hyderabad Municipal Corporation (GHMC) has raised Rs 200 crore through municipal bonds in February 2018. Within four months, GHMC raised Rs 195 crore via municipal bonds seeking to use it for roads project. Further its raised Rs 100 crore in the third tranche.
- Chennai has the lowest Average Percentage Share of Non-Tax Revenue to Total Income of 9.95%.

Average Percentage Share of Non-Tax Revenue to Total Income: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in %)

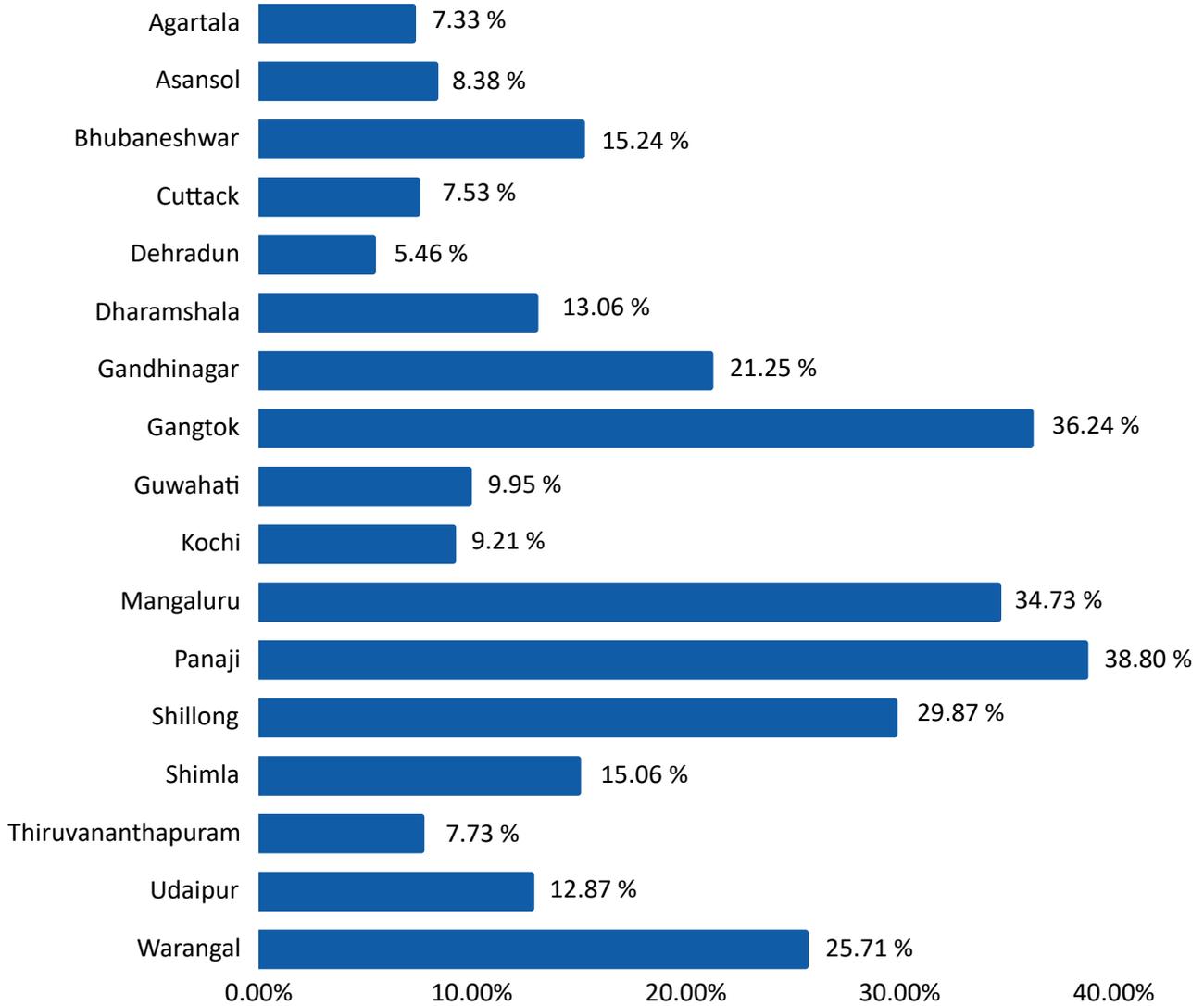


Note: Srinagar and Gurugram were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Non-Tax Revenue to Total Income for these 12 cities is 14.16%.
- Vishakhapatnam has the highest Average Percentage Share of Non-Tax Revenue to Total Income of 32.74%. The Greater Vishakhapatnam Municipal Corporation levies water charges and Building Application Fee generating significant Non-Tax revenue.
- Patna has the lowest Average Percentage Share of Non-Tax Revenue to Total Income of 2.94%.

Average Percentage Share of Non-Tax Revenue to Total Income: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in %)



Note: Aizawl, Kohima, Itanagar and Imphal were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Non-Tax Revenue to Total Income for these 17 cities is 17.55%.
- Panaji has the highest Average Percentage Share of Non-Tax Revenue to Total Income of 38.80%.
- Dehradun has the lowest Average Percentage Share of Non-Tax Revenue to Total Income of 5.46%.

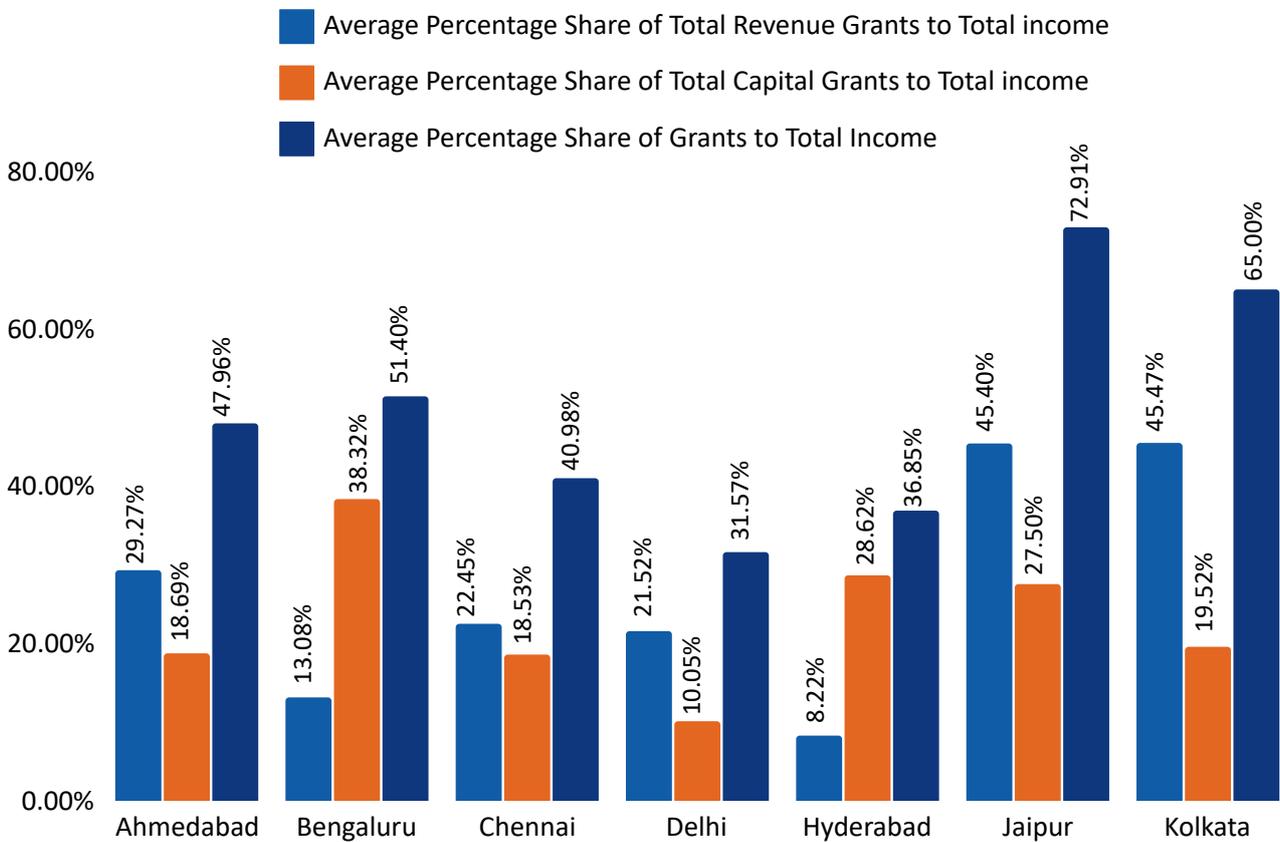
2.4 GRANTS

INDICATOR 2.4 A : Average Percentage Share of Government Grants to Total Income

Average Percentage Share of Government Grants to Total Income: Mumbai (FY 2016-17 to FY 2021-22) (in %)

- Mumbai has the Average Percentage Share of Total Revenue Grants to Total Income of 16.43%.
- Mumbai has the Average Percentage Share of Total Capital Grants to Total Income of 3.88%.
- Mumbai has the Average Percentage Share of Grants to Total Income of 20.31%.

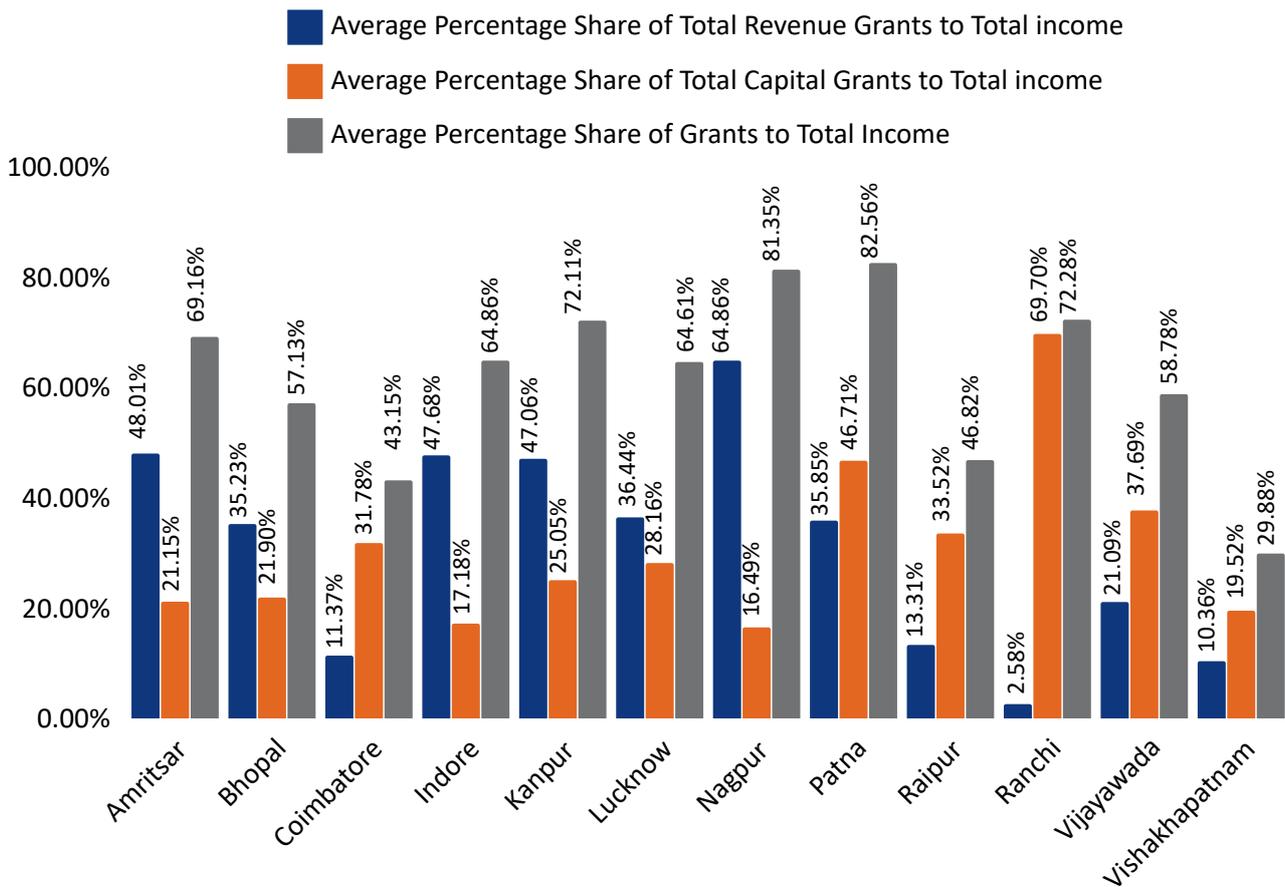
Average Percentage Share of Government Grants to Total Income: Cities above 30 lakh population (FY 2016-17 to FY 2021-22) (in %)



Key Observations

- The Average Percentage Share of Total Revenue Grants to Total Income for these seven cities is 26.49%.
- Kolkata has the highest Average Percentage Share of Total Revenue Grants to Total Income of 45.47%.
- The Average Percentage Share of Total Capital Grants to Total Income for these seven cities is 23.04%.
- Bengaluru has the highest Average Percentage Share of Total Capital Grants to Total Income of 38.32%.
- The Average Percentage Share of Grants to Total Income for these seven cities is 49.52%.
- Jaipur has the highest Average Percentage Share of Grants to Total Income of 72.91%.

Average Percentage Share of Governments Grants to Total Income: Cities between 10 to 30 lakh population (FY 2016-17 to FY 2021-22) (in %)

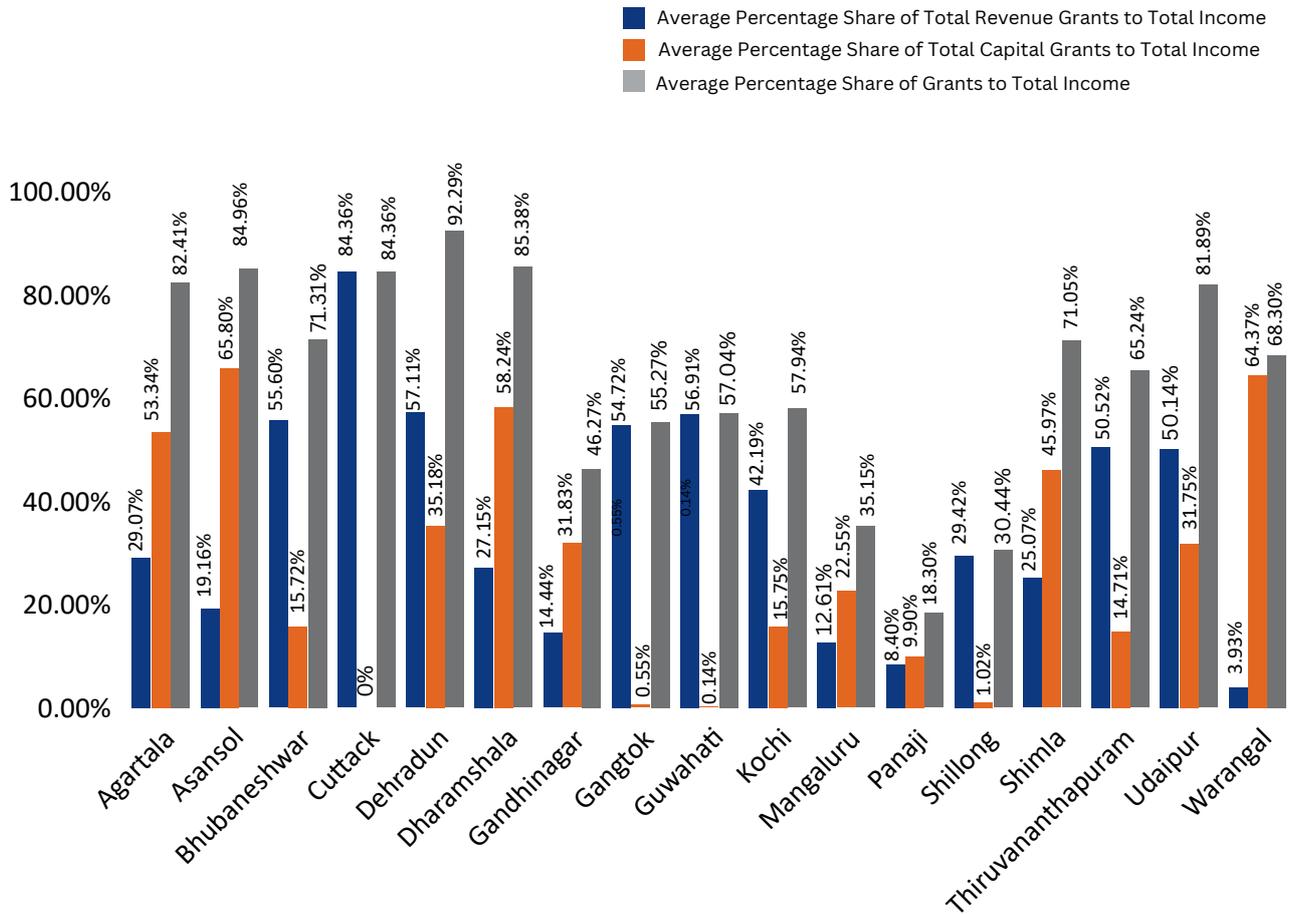


Note: Gurugram and Srinagar were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Total Revenue Grants to Total Income for these 12 cities is 31.15%.
- Nagpur has the highest Average Percentage Share of Total Revenue Grants to Total Income of 64.86%.
- The Average Percentage Share of Total Capital Grants to Total Income for these 12 cities is 30.74%.
- Ranchi has the highest Average Percentage Share of Total Capital Grants to Total Income of 69.70%.
- The Average Percentage Share of Grants to Total Income for these 12 cities is 61.89%.
- Patna has the highest Average Percentage Share of Grants to Total Income of 82.56%.

Average Percentage Share of Government Grants to Total Income: Cities below 10 lakh population (FY 2016-17 to FY 2021-22) (in %)



Note: Aizawl, Itanagar, Imphal and Kohima were not considered due to data unavailability.

Key Observations

- The Average Percentage Share of Total Revenue Grants to Total Income for these 17 cities is 36.52%.
- Cuttack has the highest Average Percentage Share of Total Revenue Grants to Total Income of 84.36%.
- The Average Percentage Share of Total Capital Grants to Total Income for these 17 cities is 27.46%.
- Asansol has the highest Average Percentage Share of Total Capital Grants to Total Income of 65.80%.
- The Average Percentage Share of Grants to Total Income for these 17 cities is 63.98%.
- Dehradun has the highest Average Percentage Share of Grants to Total Income of 92.29%.

2.5 Major Ratio Tables for Municipal Income

2.5.1. Own Source Revenue

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Mumbai	-18.52	-21.53	-11.60	-14.95	6.98	3.90	-2.70	-7.56	86.47	81.62

Cities above 30 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Ahmedabad	2.78	-1.02	4.77	0.81	-0.08	-2.96	1.79	-3.30	16.16	13.14
Bengaluru	-1.00	-4.66	15.74	11.36	-4.94	-7.68	1.95	-3.15	7.35	4.56
Chennai	5.97	2.05	14.63	10.29	8.88	5.75	-20.51	-24.48	11.45	8.55
Delhi	9.07	5.04	9.97	5.80	11.46	8.25	-17.56	-21.68	18.68	15.59
Hydrabad	6.02	2.09	10.40	6.23	7.75	4.65	-7.21	-11.84	8.97	6.13
Jaipur	33.88	28.92	-35.54	-37.98	22.72	19.18	1.18	-3.88	-30.51	-32.31
Kolkata	12.19	8.04	-2.53	-6.22	-4.68	-7.43	13.67	7.99	-7.79	-10.18

Cities between 10 to 30 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Amritsar	-20.62	-23.55	30.96	26.00	4.60	1.59	-12.75	-17.11	42.58	38.88
Bhopal	-14.12	-17.30	-11.51	-14.86	4.07	1.07	27.71	21.33	29.08	25.73
Coimbatore			-1.55	-5.27	-8.86	-11.48	16.01	10.21	-1.44	-4.00
Gurugram										
Indore	33.78	28.83	-5.95	-9.51	33.83	29.97	7.25	1.90	32.87	29.42
Kanpur	26.37	21.69	22.95	18.30	7.03	3.95	0.08	-4.92	19.19	16.09
Lucknow	0.34	-3.37	27.30	22.49	-14.16	-16.63	21.47	15.40	8.39	5.58
Nagpur	23.38	18.81	-11.14	-14.50	27.91	24.23	6.76	1.43	24.66	21.42
Patna	0.84	-2.89	63.99	57.79	-24.40	-26.58	21.32	15.26	18.87	15.78
Raipur	13.70	9.49	4.15	0.21	-10.26	-12.85	10.94	5.39	30.19	26.80
Ranchi	20.52	16.06	-4.60	-8.21	22.88	19.34	-30.24	-33.72	44.00	40.26
Srinagar										
Vijayawada	-4.50	-8.03	-3.71	-7.35	-23.53	-25.74	8.80	3.36	25.66	22.40
Vishakhapatnam	8.11	4.11	11.83	7.60	-24.90	-27.07	21.09	15.04	11.46	8.57

Fiscal Empowerment of City Governments

City	Per Capita (Rs.)						Percentage (%) share of Own Source Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Mumbai	20,084.25	16,204.46	14,188.80	15,040.38	14,505.40	26,819.01	60.76	50.24	45.30	44.51	41.79	58.76

City	Per Capita (Rs.)						Percentage (%) share of Own Source Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Ahmedabad	3,466.83	3,504.27	3,610.77	3,548.61	3,552.79	4,059.50	41.10	39.72	36.86	38.48	37.79	39.72
Bengaluru	3,283.03	3,180.72	3,602.09	3,350.09	3,341.05	3,508.38	48.99	43.03	50.13	52.88	45.74	41.43
Chennai	3,037.28	3,189.75	3,624.66	3,913.89	3,086.22	3,413.22	38.70	39.99	44.75	46.27	31.78	42.85
Delhi	4,627.64	4,973.48	5,390.08	5,922.15	4,813.72	5,633.91	19.12	63.69	58.18	57.84	57.87	73.45
Hydrabad	5,485.77	5,756.21	6,292.90	6,717.44	6,177.83	6,674.72	77.13	64.81	73.22	61.81	42.74	50.09
Jaipur	488.13	640.95	405.24	487.77	484.07	329.96	22.44	33.48	16.50	22.72	22.34	19.93
Kolkata	2,715.84	3,039.68	2,956.57	2,813.04	3,192.71	2,940.31	44.50	47.69	39.15	39.93	35.60	32.01

City	Per Capita (Rs.)						Percentage (%) share of Own Source Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Amritsar	751.58	588.33	759.76	783.69	674.29	948.13	28.39	28.82	30.86	31.59	25.74	36.39
Bhopal	1,951.89	1,646.02	1,430.47	1,462.19	1,834.27	2,326.08	34.42	27.50	24.60	24.44	25.92	30.88
Coimbatore		4,017.83	3,915.76	3,534.02	4,060.62	3,965.01		47.48	39.03	32.81	24.65	23.16
Gurugram												
Indore	1,413.42	1,857.12	1,715.42	2,254.66	2,374.95	3,099.25	26.54	30.64	21.77	32.67	28.28	41.36
Kanpur	409.59	511.34	621.23	657.14	650.05	765.99	21.93	20.51	30.41	24.78	24.71	30.53
Lucknow	786.93	775.42	969.35	817.09	974.55	1,037.21	25.12	22.57	40.59	30.68	25.33	36.65
Nagpur	1,494.17	1,816.36	1,590.48	2,004.91	2,109.62	2,592.16	21.26	25.24	19.74	25.91	55.98	31.59
Patna	333.41	330.76	533.69	396.97	473.91	554.37	15.27	14.34	18.68	12.18	9.22	12.63
Raipur	1,406.36	1,565.96	1,597.12	1,403.43	1,524.43	1,943.14	35.18	33.16	35.38	24.58	26.55	32.57
Ranchi	594.77	703.91	659.52	796.00	545.49	771.66	14.20	11.15	25.14	29.27	21.74	42.12
Srinagar												
Vijayawada	2,641.69	2,488.19	2,363.51	1,783.19	1,914.64	2,374.93	46.75	53.24	46.76	31.56	45.38	48.92
Vishakhapatnam	3,083.75	3,271.22	3,589.83	2,645.56	3,144.05	3,439.63	51.80	59.26	39.80	46.23	52.47	60.01

Cities below 10 lakh

	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Agartala	-18.38	-21.40	45.48	39.98	3.82	0.83	7.44	2.07	-0.13	-2.72
Aizawl					-15.41	-17.84	-20.38	-24.36	9.78	6.93
Asansol	3.86	0.02	-1.33	-5.06	6.26	3.20	6.95	1.61	8.30	5.48
Bhubaneshwar	-1.74	-5.38	-2.15	-5.85	14.99	11.67	11.17	5.62	52.32	48.36
Cuttack	64.65	58.56	-33.42	-35.94	-29.82	-31.84	75.68	66.90	47.44	43.60
Dehradun	50.45	44.88	0.12	-3.67	56.14	51.64	-10.67	-15.13	20.26	17.13
Dharamshala	45.87	40.47	23.20	18.54	-17.25	-19.63	3.61	-1.57	60.88	56.70
Gandhinagar	21.58	17.08	2.11	-1.75	-35.72	-37.58	32.85	26.22	104.35	99.04
Gangtok	61.33	55.36	8.28	4.18	13.71	10.44	-21.48	-25.41	0.98	-1.64
Guwahati	-11.45	-14.73	10.79	6.60	-11.68	-14.22	21.82	15.74	-7.20	-9.61
Imphal										
Itanagar										
Kochi	18.94	14.54	11.05	6.85	5.36	2.32	-2.88	-7.74	-1.05	-3.62
Kohima										
Mangaluru	-3.30	-6.88	-3.54	-7.19	-0.63	-3.49	17.86	11.97	38.65	35.04
Panaji	16.48	12.17	24.80	20.08	-20.62	-22.91	16.29	10.48	9.73	6.88
Shilong	5.11	1.22	12.68	8.42	9.38	6.23	-1.02	-5.97	-46.08	-47.48
Shimla	-13.08	-16.30	-22.91	-25.83	-29.10	-31.14	-14.68	-18.94	13.48	10.53
Thiruvananthapuram	-1.56	-5.20	22.94	18.29	1.47	-1.46	-3.58	-8.40	13.20	10.26
Udaipur	3.46	-0.37	-1.76	-5.48	1.94	-1.00	-7.35	-11.98	73.82	69.30
Warangal	30.99	26.14	21.95	17.33	10.79	7.60	8.74	3.30	-11.49	-13.80

Fiscal Empowerment of City Governments

City	Per Capita (Rs.)						Percentage (%) share of Own Source Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Agartala	420.52	336.27	479.29	487.47	513.08	501.99	11.92	11.04	15.47	15.87	15.56	18.08
Aizawl			255.01	211.33	164.85	177.31			17.26	10.89	7.93	16.36
Asansol	663.58	680.02	662.14	694.43	733.10	783.79	13.42	19.36	8.24	19.05	15.04	20.31
Bhubaneswar	1,113.57	1071.97	1,027.73	1,157.96	1,261.55	1,883.31	34.64	30.35	27.22	20.59	21.95	33.25
Cuttack	405.76	658.17	431.70	298.52	516.73	750.68	17.11	22.18	14.42	17.30	9.52	13.31
Dehradun	340.32	502.68	494.08	757.31	664.06	783.85	29.73	20.70	20.46	26.36	23.11	28.07
Dharamshala	1,207.16	1,715.61	2,059.04	1,659.72	1,674.89	2,624.43	12.10	22.39	21.45	20.59	6.55	28.57
Gandhinagar	3,906.50	4,691.62	4,733.74	3,007.15	3,949.48	7,980.34	43.10	52.51	51.49	34.58	41.70	98.99
Gangtok	418.27	656.53	691.41	764.50	583.55	572.77	37.00	43.49	47.03	62.52	26.77	27.00
Guwahati	925.34	805.07	876.44	760.76	910.91	830.95	55.73	39.98	47.05	41.93	47.86	25.18
Imphal												
Itanagar												
Kochi	2,248.50	2,670.98	2,965.01	3,125.50	3,039.69	3,014.73	43.41	37.63	33.17	35.69	30.40	32.91
Kohima												
Mangaluru	3,345.80	3,190.05	3,034.13	2,973.20	3,455.66	4,725.17	55.13	42.17	48.89	42.26	48.39	54.86
Panaji	3,995.86	4,624.06	5,740.35	4,537.82	5,261.84	5,763.97	77.04	53.56	72.80	76.65	72.58	72.63
Shilong	503.76	525.00	586.62	636.38	624.79	334.22	37.58	50.92	54.14	59.69	51.25	19.28
Shimla	2,991.51	2,559.88	1,942.92	1,356.33	1,139.49	1,273.28	32.36	35.84	27.19	17.42	13.28	20.88
Thiruvananthapuram	1,762.95	1,729.58	2,120.78	2,147.96	2,068.90	2,341.42	34.04	31.98	27.95	30.17	20.85	24.56
Udaipur	696.33	710.02	687.57	691.00	631.25	1082.10	21.44	18.49	14.76	14.68	14.37	21.72
Warangal	1,278.09	1,650.90	1,985.62	2,170.10	2,328.08	2,033.22	28.48	-42.58	56.93	67.16	41.54	59.23

Note: Ratios for Gurugram, Srinagar, Aizawl, Imphal, Itanagar and Kohima could not be calculated as these cities have not provided budget data for Actuals in their budget documents.

2.5.2. Tax Revenue

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Mumbai	-40.09	-42.31	-23.58	-26.47	-0.83	-3.69	6.13	0.83	18.66	15.57

Cities above 30 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Ahmedabad	10.17	6.09	6.26	2.24	2.65	-0.31	1.20	-3.86	21.46	18.30
Bengaluru	-4.34	-7.88	17.16	12.73	12.59	9.35	1.66	-3.42	2.97	0.29
Chennai	-4.25	-7.79	18.36	13.88	15.17	11.85	-34.17	-37.46	25.64	22.37
Delhi	2.42	-1.37	13.54	9.24	-2.46	-5.27	-18.59	-22.65	34.62	31.12
Hyderabad	15.66	11.38	5.70	1.70	8.53	5.40	6.49	1.17	-13.80	-16.04
Jaipur	-0.49	-4.18	-28.57	-31.28	65.03	60.28	-1.47	-6.39	-35.90	-37.57
Kolkata	10.42	6.33	-3.83	-7.47	-0.80	-3.65	38.48	31.56	-21.84	-23.87

Cities between 10 to 30 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Amritsar	-10.90	-14.20	27.89	23.05	-16.55	-18.96	10.65	5.12	19.38	16.28
Bhopal	-15.51	-18.63	-11.08	-14.44	7.67	4.56	32.93	26.29	5.91	3.16
Coimbatore			-19.47	-22.51	-5.86	-8.57	15.44	9.67	3.21	0.53
Gurugram										
Indore	32.39	27.49	-13.69	-16.95	20.81	17.33	6.58	1.25	22.42	19.24
Kanpur	30.49	25.66	13.86	9.56	13.37	10.10	-0.12	-5.11	18.08	15.01
Lucknow	-10.19	-13.51	32.30	27.30	-12.19	-14.72	29.82	23.33	7.07	4.29
Nagpur	4.60	0.73	-1.99	-5.70	15.50	12.17	37.46	30.59	-14.60	-16.83
Patna	8.22	4.22	67.98	61.63	-25.21	-27.37	23.17	17.01	1.63	-1.02
Raipur	1.07	-2.67	3.74	-0.18	5.52	2.48	15.08	9.33	7.94	5.13
Ranchi	1.27	-2.47	12.27	8.02	1.19	-1.73	-19.24	-23.27	50.83	46.91
Srinagar	-100.00	-100.00								
Vijayawada	13.44	9.24	5.71	1.71	-8.61	-11.25	2.11	-2.99	19.36	16.25
Vishakhapatnam	4.48	0.62	27.29	22.47	-22.16	-24.40	15.01	9.26	10.26	7.40

Fiscal Empowerment of City Governments

Per Capita (Rs.)							Percentage (%) share of Tax Revenue to Total Income					
City	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Mumbai	9,171.43	5,440.25	4,118.23	4,046.58	4,256.78	5,008.20	27.75	16.87	13.15	11.98	12.26	10.97

Per Capita (Rs.)							Percentage (%) share of Tax Revenue to Total Income					
City	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Ahmedabad	1,468.31	1,590.77	1,662.38	1,678.34	1,670.64	1,995.95	17.41	18.03	16.97	18.20	17.77	19.53
Bengaluru	1,998.39	1,870.80	2,144.63	2,362.41	2,349.50	2,366.49	29.82	25.31	29.85	37.29	32.17	27.94
Chennai	2,462.87	2,337.12	2,742.37	3,132.02	2,045.32	2,549.97	31.38	29.30	33.85	37.02	21.06	32.01
Delhi	3,539.90	3,572.38	3,997.36	3,843.41	3,085.22	4,096.04	14.63	45.74	43.14	37.54	37.09	53.40
Hyderabad	3,052.97	3,494.98	3,658.00	3,933.02	4,150.95	3,547.89	42.92	39.35	42.56	36.19	28.72	26.62
Jaipur	186.27	181.79	127.35	206.14	199.21	125.25	8.56	9.50	5.19	9.60	9.20	7.57
Kolkata	1,787.01	1,968.47	1,889.10	1,870.65	2,586.41	2,018.95	29.28	30.88	25.01	26.55	28.84	21.98

Per Capita (Rs.)							Percentage (%) share of Tax Revenue to Total Income					
City	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Amritsar	342.01	300.49	378.96	311.85	340.26	400.59	12.92	14.72	15.39	12.57	12.99	15.38
Bhopal	953.94	791.51	691.22	730.97	954.52	993.20	16.82	13.22	11.89	12.22	13.49	13.18
Coimbatore		2,451.14	1,954.14	1,821.60	2,082.77	2,129.74		28.97	19.48	16.91	12.64	12.44
Gurugram												
Indore	899.79	1,169.92	991.70	1,176.61	1,231.56	1,480.72	16.89	19.30	12.58	17.05	14.66	19.76
Kanpur	345.41	445.27	500.97	561.28	554.15	646.90	18.50	17.86	24.52	21.17	21.06	25.78
Lucknow	656.40	578.91	752.09	648.49	826.63	869.04	20.95	16.85	31.49	24.35	21.49	30.71
Nagpur	526.29	542.43	523.85	596.28	807.84	679.97	7.49	7.54	6.50	7.71	21.44	8.29
Patna	249.09	265.21	438.32	322.55	390.93	390.97	11.41	11.50	15.34	9.90	7.60	8.90
Raipur	911.51	902.19	916.55	947.01	1,067.07	1,127.70	22.80	19.10	20.30	16.59	18.58	18.90
Ranchi	389.97	387.83	427.61	424.98	337.15	499.56	9.31	6.14	16.30	15.63	13.44	27.27
Srinagar	3.57						4.22					
Vijayawada	866.77	969.69	1,011.17	911.75	918.79	1,082.48	15.34	20.75	20.00	16.13	21.78	22.30
Vishakhapatnam	1,067.69	1,094.61	1,367.25	1,044.47	1,178.94	1,275.85	17.93	19.83	15.16	18.25	19.68	22.26

Cities below 10 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Agartala	-10.35	-13.67	34.41	29.33	1.05	-1.86	4.31	-0.90		-2.60
Aizawl					15.82	12.48	-10.54	-15.01	4.65	1.92
Asansol	2.57	-1.22	2.78	-1.11	1.58	-1.35	0.14	-4.86	49.65	45.76
Bhubaneswar	10.82	6.72	-12.65	-15.95%	10.06	6.88	14.63	8.90	17.10	14.06
Cuttack	174.20	164.05	-50.63	-52.50	-27.77	-29.85	80.84	71.80	-25.99	-27.91
Dehradun	50.95	45.36	8.81	4.69	60.17	55.56	-15.58	-19.80	4.04	1.33
Dharamshala	-4.73	-8.26	31.61	26.63	-20.39	-22.69	-25.45	-29.17	29.32	25.96
Gandhinagar	8.90	4.87	7.37	3.31	-6.09	-8.79	40.40	33.38	13.60	10.64
Gangtok	133.62	124.98	-31.32	-33.91	11.63	8.42	-40.72	-43.68	9.15	6.31
Guwahati	-2.57	-6.18	1.80	-2.05	-17.71	-20.08	28.11	21.71	-23.84	-25.82
Imphal										
Itanagar										
Kochi	7.01	3.05	9.46	5.32	14.72	11.42	7.00	1.66	-0.68	-3.27
Kohima										
Mangaluru	6.75	2.79	11.08	6.87	3.28	0.31	12.25	6.64	9.30	6.46
Panaji	10.45	6.36	11.23	7.02	-1.93	-4.75	0.82	-4.21	32.14	28.71
Shilong	3.17	-0.65	4.56	0.60	0.44	-2.46	3.33	-1.83	-24.15	-26.12
Shimla	-5.35	-8.86	4.95	0.98	-2.04	-4.86	-4.60	-9.36	22.18	19.00
Thiruvananthapuram	-3.16	-6.74	29.89	24.98	-13.65	-16.13	2.01	-3.09	24.73	21.49
Udaipur	16.38	12.08	-23.13	-26.04	-31.12	-33.11	38.89	31.95	11.74	8.84
Warangal	14.49	10.25	13.86	9.55	-1.13	-3.98	20.13	14.13	-33.01	-34.76

Note: Ratios for Gurugram, Srinagar, Aizawl, Imphal, Itanagar and Kohima could not be calculated as these cities have not provided budget data for Actuals in their budget documents.

Fiscal Empowerment of City Governments

City	Per Capita (Rs.)						Percentage (%) share of Tax Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Agartala	210.85	185.20	243.89	241.44	246.72	241.70	5.98	6.08	7.87	7.86	7.48	8.70
Aizawl			87.48	99.25	86.98	89.18			5.92	5.12	4.18	8.23
Asansol	301.31	304.94	309.29	310.08	306.51	452.84	6.09	8.68	3.85	8.51	6.29	11.73
Bhubaneswar	522.16	566.89	485.17	523.20	587.71	674.48	16.24	16.05	12.85	9.30	10.23	11.91
Cuttack	171.73	463.88	225.63	160.57	286.10	208.64	7.24	15.63	7.54	9.31	5.27	3.70
Dehradun	258.33	382.84	408.93	642.98	532.81	544.10	22.57	15.77	16.94	22.38	18.54	19.48
Dharamshala	575.99	534.65	685.46	531.55	385.99	486.17	5.77	6.98	7.14	6.59	1.51	5.29
Gandhinagar	2,328.99	2,505.48	2,658.17	2,467.29	3,424.42	3,846.47	25.70	28.04	28.92	28.38	36.16	47.71
Gangtok	46.44	105.55	70.51	76.54	44.11	46.80	4.11	6.99	4.80	6.26	2.02	2.21
Guwahati	719.60	688.86	689.09	557.26	701.66	525.32	43.34	34.21	36.99	30.71	36.86	15.92
Imphal												
Itanagar												
Kochi	1,701.92	1,818.97	1,990.33	2,284.57	2,448.07	2,436.96	32.85	25.63	22.27	26.09	24.48	26.60
Kohima												
Mangaluru	832.36	876.07	959.53	977.27	1081.78	1166.12	13.72	11.58	15.46	13.89	15.15	13.54
Panaji	1,856.40	2,037.12	2,253.98	2,213.22	2,213.22	2,919.47	35.79	23.59	28.59	37.19	30.53	36.79
Shilong	184.78	189.01	195.98	195.21	200.09	150.56	13.78	18.33	18.09	18.31	16.41	8.68
Shimla	738.63	688.23	711.14	685.88	644.31	775.19	7.99	9.63	9.95	8.81	7.51	12.71
Thiruvananthapuram	1307.26	1261.70	1634.56	1408.94	1435.76	1,790.40	25.24	23.33	21.55	19.79	14.47	18.78
Udaipur	220.59	253.03	191.72	130.20	178.30	196.49	6.79	6.59	4.11	2.77	4.06	3.94
Warangal	785.18	886.45	995.45	970.90	1150.76	760.65	17.50	22.86	28.54	30.05	20.53	22.16

2.5.2.1. Property Tax Revenue

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Mumbai	8.19	4.19	0.50	-3.30	4.25	1.24	3.19	-1.97	5.29	2.56

City	Per Capita (Rs.)						Percentage (%) share of Property Tax Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Mumbai	982.88	1,052.94	1,048.21	1,082.77	1,107.43	1,156.16	2.97	3.26	3.35	3.20	3.19	2.53

City	Percentage (%) Share of Property Tax Revenue to Own Source Revenue					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Mumbai	4.89	6.50	7.39	7.20	7.63	4.31

Cities above 30 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Ahmedabad	1.41	-2.34	9.28	5.15	2.70	-0.26	5.11	-0.14	25.87	22.59
Bengaluru	-3.87	-7.42	18.31	13.83	12.65	9.40	1.55	-3.53	3.09	0.41
Chennai	-10.56	-13.87	18.20	13.73	16.89	13.52	-41.39	-44.32	29.98	26.60
Delhi	0.72	-3.00	17.81	13.35	-0.95	-3.81	-8.03	-12.63	30.24	26.86
Hydrabad	15.66	11.38	5.70	1.70	8.53	5.40	6.49	1.17	-13.80	-16.04
Jaipur	-0.49	-4.18	-28.57	-31.28	65.03	60.28	-1.47	-6.39	-35.90	-37.57
Kolkata	10.05	5.98	-3.33	-6.98	-0.65	-3.51	39.07	32.12	-22.02	-24.04

City	Per Capita (Rs.)						Percentage (%) share of Tax Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Ahmedabad	687.39	685.53	736.80	744.21	769.43	952.62	8.15	7.77	7.52	8.07	8.18	9.32
Bengaluru	1968.05	1851.46	2143.25	2,362.07	2,346.45	2,366.25	29.37	25.05	29.83	37.29	32.17	27.94
Chennai	1922.96	1704.49	1997.26	2315.13	1345.99	1736.11	24.50	21.37	24.66	27.37	13.86	21.80
Delhi	2255.34	2238.31	2598.84	2537.47	2300.92	2955.40	9.32	28.66	28.05	24.78	27.66	38.53
Hydrabad	3,052.97	3,494.98	3,658.00	3,933.02	4,150.95	3547.89	42.92	39.35	42.56	36.19	28.72	26.62
Jaipur	186.27	181.79	127.35	206.14	199.21	125.25	8.56	9.50	5.19	9.60	9.20	7.57
Kolkata	1751.11	1922.55	1854.70	1839.29	2553.94	1989.11	28.69	30.16	24.56	26.11	28.48	21.66

Percentage (%) Share of Property Tax Revenue to Own Source Revenue						
City	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Ahmedabad	19.83%	19.56	20.41	20.97	21.66	23.47
Bengaluru	59.95	58.21	59.50	70.51	70.23	67.45
Chennai	63.31	53.44	55.10	59.15	43.61	50.86
Delhi	48.74	45.00	48.22	42.85	47.80	52.46
Hydrabad	55.65	60.72	58.13	58.55	67.19	53.15
Jaipur	38.16	28.36	31.43	42.26	41.15	37.96
Kolkata	64.48	63.25	62.73	65.38	79.99	67.65

Cities between 10 to 30 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Amritsar	4.97	1.08	25.89	21.13	17.48	14.10	-14.54	-18.81	18.55	15.47
Bhopal	1.94	-1.83	-18.88	-21.95	12.41	9.17	61.88	53.79	3.49	0.80
Coimbatore			-21.12	-24.10	-6.96	-9.64	-1.27	-6.20	3.27	0.59
Gurugram										
Indore	29.44	24.65	-13.07	-16.36	26.21	22.57	34.45	27.73	14.91	11.92
Kanpur	31.87	26.99	16.98	12.55	13.37	10.10	-0.12	-5.11	18.08	15.01
Lucknow	-7.95	-11.36	32.24	27.24	-11.08	-13.64	30.08	23.58	7.11	4.32
Nagpur	5.87	1.96	-0.51	-4.27	39.19	35.18	128.50	117.08	-16.82	-18.99
Patna	10.26	6.18	67.00	60.68	-23.67	-25.87	18.38	12.47	4.79	2.06
Raipur	14.25	10.02	0.11	-3.68	1.09	-1.82	20.16	14.16	16.84	13.80
Ranchi	-4.30	-7.84	20.95	16.37	2.49	-0.47	-15.09	-19.33	36.83	33.27
Srinagar										
Vijayawada	14.98	10.72	5.03	1.06	-8.99	-11.61	2.78	-2.36	19.98	16.86
Vishakhapatnam	4.54	0.67	26.63	21.84	-22.29	-24.53	17.93	12.04	10.50	7.62

City	Per Capita (Rs.)						Percentage (%) share of Tax Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Amritsar	140.01	144.92	179.91	208.43	175.66	205.36	5.29	7.10	7.31	8.40	6.71	7.88
Bhopal	382.96	383.37	305.40	337.19	536.19	545.15	6.75	6.41	5.25	5.64	7.58	7.24
Coimbatore		1,269.52	991.31	913.33	893.16	913.82		15.00	9.88	8.48	5.42	5.34
Gurugram												
Indore	336.32	427.54	365.00	452.42	597.41	674.20	6.31	7.05	4.63	6.55	7.11	9.00
Kanpur	332.70	433.42	500.97	561.28	554.15	646.90	17.82	17.38	24.52	21.17	21.06	25.78
Lucknow	624.26	564.29	732.77	639.82	817.20	859.41	19.92	16.42	30.68	24.03	21.24	30.37
Nagpur	254.95	265.96	260.75	357.67	805.50	660.39	3.63	3.70	3.24	4.62	21.38	8.05
Patna	237.99	258.17	424.18	318.57	371.11	382.70	10.90	11.19	14.85	9.77	7.22	8.72
Raipur	445.33	498.26	488.44	483.49	568.85	650.74	11.14	10.55	10.82	8.47	9.91	10.91
Ranchi	356.53	335.08	398.01	400.65	334.16	449.16	8.51	5.31	15.17	14.73	13.32	24.52
Srinagar												
Vijayawada	845.98	959.28	993.91	892.54	905.31	1072.14	14.97	20.52	19.66	15.79	21.46	22.08
Vishakhapatnam	1,043.62	1,070.55	1,330.26	1,014.47	1,174.94	1,273.34	17.53	19.39	14.75	17.73	19.60	22.22

Percentage (%) Share of Property Tax Revenue to Own Source Revenue						
City	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Amritsar	18.63	24.63	23.68	26.60	26.05	21.66
Bhopal	19.62	23.29	21.35	23.06	29.23	23.44
Coimbatore		31.60	25.32	25.84	22.00	23.05
Gurugram						
Indore	23.79	23.02	21.28	20.07	25.15	21.75
Kanpur	81.23	84.76	80.64	85.41	85.25	84.45
Lucknow	79.33	72.77	75.59	78.31	83.85	82.86
Nagpur	17.06	14.64	16.39	17.84	38.18	25.48
Patna	71.38	78.05	79.48	80.25	78.31	69.03
Raipur	31.67	31.82	30.58	34.45	37.32	33.49
Ranchi	59.95	47.60	60.35	50.33	61.26	58.21
Srinagar						
Vijayawada	32.02	38.55	42.05	50.05	47.28	45.14
Vishakhapatnam	33.84	32.73	37.06	38.35	37.34	37.02

Cities below 10 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Agartala	-17.61	-20.66	40.87	35.54	1.28	-1.64	2.77	-2.36	0.00	-2.60
Aizawl					15.82	12.48	-10.54	-15.01	4.65	1.92
Asansol	0.13	-3.57	7.78	3.70	1.63	-1.30	-0.63	-5.60	55.03	51.00
Bhubaneswar	23.01	18.64	-6.74	-10.26	13.45	10.18	32.50	25.88	7.48	4.69
Cuttack	209.29	197.84	-53.18	-54.95	-25.14	-27.30	92.52	82.90	-28.08	-29.95
Dehradun	62.95	56.92	7.60	3.53	72.82	67.84	-11.02	-15.47	-2.28	-4.82
Dharamshala	-4.73	-8.26	31.61	26.63	-20.39	-22.69	-25.45	-29.17	29.32	25.96
Gandhinagar	-4.84	-8.36	-11.34	-14.70	-17.96	-20.33	61.52	53.45	17.02	13.98
Gangtok										
Guwahati	-11.56	-14.83	-1.33	-5.07	-20.90	-23.18	41.48	34.41	-14.91	-17.12
Imphal										
Itanagar										
Kochi	7.31	3.34	8.11	4.02	33.73	29.88	0.50	-4.52	0.31	-2.30
Kohima										
Mangaluru	1.86	-1.91	12.68	8.42	-7.20	-9.88	23.48	17.31	0.72	-1.89
Panaji	10.22	6.14	12.72	8.45	-1.67	-4.51	0.61	-4.42	33.20	29.73
Shilong										
Shimla	-5.25	-8.76	4.71	0.75	-2.07	-4.89	-4.27	-9.05	22.23	19.06
Thiruvananthapuram	5.54	1.64	35.04	29.93	-11.11	-13.67	4.05	-1.15	35.81	32.28
Udaipur	16.38	12.08	-23.13	-26.04	-31.12	-33.11	38.89	31.95	11.74	8.84
Warangal	14.49	10.25	13.86	9.55	-1.79	-4.62	20.95	14.90	-33.33	-35.06

City	Per Capita (Rs.)						Percentage (%) Share of Property Tax Revenue to Total Municipal Receipts					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Agartala	135.41	109.31	150.86	149.69	150.71	147.64	3.84	3.59	4.87	4.87	4.57	5.32
Aizawl			87.48	99.25	86.98	89.18			5.92	5.12	4.18	8.23
Asansol	283.41	280.01	297.81	298.73	293.00	448.43	5.73	7.97	3.71	8.19	6.01	11.62
Bhubaneswar	349.73	421.47	385.13	428.13	555.90	585.58	10.88	11.93	10.20	7.61	9.67	10.34
Cuttack	141.69	431.72	199.14	146.88	278.61	197.43	5.97	14.55	6.65	8.51	5.13	3.50
Dehradun	201.31	322.06	340.18	577.12	504.06	483.49	17.59	13.26	14.09	20.09	17.54	17.31
Dharamshala	575.99	534.65	685.46	531.55	385.99	486.17	5.77	6.98	7.14	6.59	1.51	5.29
Gandhinagar	1813.81	1705.08	1493.66	1211.04	1933.78	2237.66	20.01	19.08	16.25	13.93	20.42	27.76
Gangtok												
Guwahati	553.14	480.64	466.01	362.27	503.76	421.35	33.31	23.87	25.01	19.97	26.47	12.77
Imphal												
Itanagar												
Kochi	1205.77	1292.34	1396.67	1868.77	1880.83	1891.05	23.28	18.21	15.62	21.34	18.81	20.64
Kohima												
Mangaluru	777.45	780.85	867.61	793.93	966.74	960.32	12.81	10.32	13.98	11.29	13.54	11.15
Panaji	1665.23	1823.51	2044.56	2002.14	2008.47	2670.55	32.11	21.12	25.93	33.82	27.70	33.65
Shilong												
Shimla	736.90	687.35	708.57	683.22	644.02	775.19	7.97%	9.62%	9.91%	8.78%	7.50	12.71
Thiruvananthapuram	663.13	697.51	939.46	833.60	866.48	1176.45	12.80	12.89	12.38	11.71	8.73	12.34
Udaipur	220.59	253.03	191.72	130.20	178.30	196.49	6.79	6.59	4.11	2.77	4.06	3.94
Warangal	785.18	886.45	995.45	964.37	1150.76	757.05	17.50	22.86	28.54	29.85	20.53	22.05

Percentage (%) Share of Property Tax Revenue to Own Source Revenue						
City	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Agartala	32.20	32.51	31.48	30.71	29.37	29.41
Aizawl			34.30	46.97	52.77	50.30
Asansol	42.71	41.18	44.98	43.02	39.97	57.21
Bhubaneswar	31.41	39.32	37.47	36.97	44.07	31.09
Cuttack	34.92	65.59	46.13	49.20	53.92	26.30
Dehradun	59.15	64.07	68.85	76.21	75.91	61.68
Dharamshala	47.71	31.16	33.29	32.03	23.05	18.52
Gandhinagar	46.43	36.34	31.55	40.27	48.96	28.04
Gangtok						
Guwahati	59.78	59.70	53.17	47.62	55.30	50.71
Imphal						
Itanagar						
Kochi	53.63	48.38	47.11	59.79	61.88	62.73
Kohima						
Mangaluru	23.24	24.48	28.60	26.70	27.98	20.32
Panaji	41.67	39.44	35.62	44.12	38.17	46.33
Shilong						
Shimla	24.63	26.85	36.47	50.37	56.52	60.88
Thiruvananthapuram	37.61	40.33	44.30	38.81	41.88	50.24
Udaipur	31.68	35.64	27.88	18.84	28.25	18.16
Warangal	61.43	53.69	50.13	44.44	49.43	37.23

2.5.3. Non - Tax Revenue

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Mumbai	-0.38	-4.07	-5.55	-9.12	10.17	7.00	-5.95	-10.65	114.64	109.06

Cities above 30 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Ahmedabad	-2.64	-6.24	3.53	-0.38	-2.40	-5.22	2.31	-2.80	11.46	8.56
Bengaluru	4.20	0.34	13.71	9.41	-30.73	-32.73	2.62	-2.51	17.73	14.67
Chennai	49.78	44.24	4.38	0.43	-10.64	-13.21	34.20	27.50	-16.43	-18.60
Delhi	30.73	25.89	0.86	-2.96	51.41	47.05	-15.67	-19.88	-9.78	-12.13
Hyderabad	-6.09	-9.57	17.68	13.22	6.67	3.60	-26.55	-30.22	55.59	51.54
Jaipur	55.09	49.35	-38.29	-40.63	3.33	0.35	3.12	-2.03	-26.74	-28.64
Kolkata	15.60	11.33	-0.14	-3.92	-11.56	-14.11	-35.56	-38.78	52.16	48.20

Cities between 10 to 30 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Amritsar	-28.73	-31.37	34.16	29.09	25.65	22.03	-28.21	-31.80	66.22	61.90
Bhopal	-12.80	-16.03	-11.91	-15.24	0.71	-2.20	22.48	16.36	54.22	50.21
Coimbatore			26.48	21.70	-11.84	-14.38	16.61	10.79	-6.34	-8.78
Gurugram										
Indore	36.23	31.19	7.23	3.17	51.67	47.30	7.99	2.60	44.13	40.39
Kanpur	4.20	0.35	84.21	77.25	-19.35	-21.68	1.22	-3.84	25.60	22.33
Lucknow	53.30	47.63	12.59	8.33	-20.97	-23.25	-10.65	-15.11	15.79	12.78
Nagpur	33.58	28.64	-15.03	-18.25	34.01	30.15	-6.23	-10.92	49.03	45.15
Patna	-20.97	-23.89	47.86	42.27	-20.70	-22.99	13.31	7.65	100.11	94.91
Raipur	36.96	31.90	4.70	0.74	-31.51	-33.48	2.34	-2.78	82.10	77.37
Ranchi	57.17	51.35	-25.29	-28.12	62.89	58.19	-42.83	-45.69	32.95	29.49
Srinagar										
Vijayawada	-13.25	-16.46	-9.72	-13.14	-34.69	-36.57	15.79	10.01	31.48	28.06
Vishakhapatnam	10.03	5.96	4.06	0.12	-26.59	-28.71	25.06	18.81	12.19	9.27

Fiscal Empowerment of City Governments

City	Per Capita (Rs.)						Percentage (%) share of Non-Tax Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Mumbai	10,912.83	10,764.21	10,070.57	10,993.81	10,248.62	21,810.81	33.01	33.37	32.15	32.54	29.53	47.78

City	Per Capita (Rs.)						Percentage (%) share of Non-Tax Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Ahmedabad	1,998.52	1,913.50	1,948.39	1,870.27	1,882.14	2,063.54	23.69	21.69	19.89	20.28	20.02	20.19
Bengaluru	1,284.63	1,309.92	1,457.46	987.68	991.55	1,141.90	19.17	17.72	20.28	15.59	13.57	13.48
Chennai	574.41	852.62	882.29	781.87	1,040.90	863.25	7.32	10.69	10.89	9.24	10.72	10.84
Delhi	1,087.73	1,401.10	1,392.71	2,078.74	1,728.50	1,537.88	4.49	17.94	15.03	20.30	20.78	20.05
Hyderabad	2,432.80	2,261.24	2,634.89	2,784.42	2,026.88	3,126.83	34.20	25.46	30.66	25.62	14.02	23.46
Jaipur	301.87	459.16	277.89	281.64	284.86	204.70	13.88	23.99	11.32	13.12	13.15	12.37
Kolkata	928.83	1,071.22	1,067.47	942.39	606.30	921.36	15.22	16.81	14.13	13.38	6.76	10.03

City	Per Capita (Rs.)						Percentage (%) share of Non-Tax Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Amritsar	409.57	287.84	380.81	471.85	334.03	547.54	15.47	14.10	15.47	19.02	12.75	21.02
Bhopal	997.95	854.51	739.25	731.22	879.74	1,332.88	17.60	14.28	12.71	12.22	12.43	17.69
Coimbatore		1,566.69	1,961.63	1,712.41	1,977.85	1,835.27		18.51	19.55	15.90	12.01	10.72
Gurugram												
Indore	513.63	687.21	723.72	1,078.05	1,143.38	1,618.52	9.64	11.34	9.18	15.62	13.61	21.60
Kanpur	64.18	66.07	120.26	95.85	95.90	119.08	3.44	2.65	5.89	3.61	3.65	4.75
Lucknow	130.54	1,96.51	217.26	168.60	147.92	168.17	4.17	5.72	9.10	6.33	3.84	5.94
Nagpur	967.88	1,273.93	1,066.62	1,408.62	1,301.78	1,912.20	13.77	17.70	13.24	18.20	34.55	23.30
Patna	84.32	65.56	95.37	74.41	82.97	163.40	3.86	2.84	3.34	2.28	1.61	3.72
Raipur	494.85	663.76	680.57	456.42	457.35	815.44	12.38	14.06	15.08	7.99	7.96	13.67
Ranchi	204.79	316.08	231.91	371.02	208.34	272.10	4.89	5.01	8.84	13.64	8.30	14.85
Srinagar	81.18						95.78					
Vijayawada	1,774.92	1,518.50	1,352.34	871.44	995.85	1,292.45	31.41	32.49	26.75	15.42	23.61	26.62
Vishakhapatnam	2,016.06	2,176.61	2,222.58	1,601.09	1,965.11	2,163.78	33.86	39.43	24.64	27.98	32.80	37.75

Fiscal Empowerment of City Governments

Cities below 10 lakh

City	Annual Growth (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Agartala	-26.46	-29.19	59.05	53.03	6.69	3.61	10.51	4.99	-0.24	-2.84
Aizawl					-31.71	-33.68	-29.09	-32.63	15.53	12.52
Asansol	4.93	1.05	-4.67	-8.28	10.37	7.18	12.44	6.82	-21.41	-23.46
Bhubaneswar	-12.83	-16.05	9.64	5.49	19.40	15.96	8.33	2.92	83.05	78.29
Cuttack	-15.73	-18.85	7.66	3.58	-32.05	-34.01	69.68	61.20	138.52	132.32
Dehradun	48.88	43.37	-27.63	-30.36	36.78	32.84	16.95	11.10	86.10	81.26
Dharamshala	92.04	84.93	19.39	14.88	-15.68	-18.11	17.30	11.43	70.33	65.91
Gandhinagar	40.29	35.10	-3.91	-7.55	-73.68	-74.44	-1.62	-6.53	696.23	675.53
Gangtok	52.31	46.67	15.86	11.48	13.95	10.67	-19.34	-23.37	0.32	-2.29
Guwahati	-42.51	-44.64	64.05	57.84	10.53	7.34	4.62	-0.61	48.59	44.73
Imphal										
Itanagar										
Kochi	56.07	50.30	14.44	10.11	-13.77	-16.25	-29.75	-33.26	-2.57	-5.10
Kohima										
Mangaluru	-6.63	-10.09	-9.08	-12.52	-2.44	-5.25	20.60	14.58	52.02	48.07
Panaji	21.71	17.20	35.48	30.36	-32.71	-34.65	30.87	24.33	-6.53	-8.96
Shilong	6.24	2.31	17.25	12.81	13.87	10.59	-2.95	-7.80	-56.41	-57.54
Shimla	-15.61	-18.73	-33.15	-35.68	-44.72	-46.31	-24.99	-28.74	2.15	-0.51
Thiruvananthapuram	3.03	-0.79	4.19	0.25	52.27	47.88	-14.24	-18.52	-12.95	-15.21
Udaipur	-2.54	-6.14	10.07	-5.91	14.72	11.41	-18.09	-22.18	98.26	93.11
Warangal	57.27	51.45	31.33	26.36	22.77	19.24	-0.49	-5.46	9.54	6.69

Fiscal Empowerment of City Governments

City	Per Capita (Rs.)						Percentage (%) share of Non-Tax Revenue to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Agartala	209.67	151.07	235.40	246.04	266.36	260.30	5.94	4.96	7.60	8.01	8.08	9.37
Aizawl			167.53	112.08	77.86	88.13			11.34	5.78	3.74	8.13
Asansol	362.28	375.08	352.85	384.34	426.59	330.95	7.32	10.68	4.39	10.54	8.75	8.58
Bhubaneswar	591.41	505.08	542.56	634.76	673.84	1,208.83	18.40	14.30	14.37	11.29	11.73	21.34
Cuttack	234.03	194.29	206.07	137.95	230.63	542.04	9.87	6.55	6.88	8.00	4.25	9.61
Dehradun	81.99	119.85	85.15	114.33	131.25	239.75	7.16	4.94	3.53	3.98	4.57	8.58
Dharamshala							6.33	15.41	14.31	14.00	5.04	23.27
Gandhinagar	1,577.52	2,186.14	2,075.58	539.86	525.06	4,133.87	17.40	24.47	22.58	6.21	5.54	51.28
Gangtok	371.83	550.98	620.91	687.96	539.44	525.98	32.90	36.50	42.23	56.26	24.74	24.79
Guwahati	205.74	116.22	187.35	203.50	209.25	305.64	12.39	5.77	10.06	11.22	10.99	9.26
Imphal												
Itanagar												
Kochi	546.58	852.00	974.67	840.92	591.62	577.77	10.55	12.00	10.90	9.60	5.92	6.31
Kohima												
Mangaluru	2,513.45	2,313.98	2,074.59	1,995.93	2,373.88	3,559.05	41.42	30.59	33.43	28.37	33.24	41.32
Panaji	2,139.46	2,586.94	3,486.37	2,336.28	3,048.63	2,844.50	41.25	29.96	44.22	39.46	42.05	35.84
Shilong	318.98	335.99	390.64	441.17	424.70	183.66	23.80	32.59	36.05	41.38	34.84	10.59
Shimla	2,252.88	1,871.65	1,231.78	670.45	495.18	498.09	24.37	26.20	17.23	8.61	5.77	8.17
Thiruvananthapuram	455.68	467.88	486.22	739.02	633.14	551.02	8.80	8.65	6.41	10.38	6.38	5.78
Udaipur	475.73	456.99	495.84	560.81	452.95	885.61	14.65	11.90	10.64	11.91	10.31	17.78
Warangal	492.91	764.45	990.17	1,199.20	1,177.32	1,272.57	10.98	19.72	28.39	37.11	21.01	37.07

Note: Ratios for Gurugram, Srinagar, Aizawl, Imphal, Itanagar and Kohima could not be calculated as these cities have not provided budget data for Actuals in their budget documents.

2.5.4. Grants

City	Percentage(%) Share of Revenue Grants to Total Income						Percentage(%) Share of Capital Grants to Total Income						Percentage(%) Share of Total Grants to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Mumbai	0.87	14.56	20.91	20.74	23.68	17.83	5.62	5.71	3.38	3.11	3.01	2.44	6.49	20.27	24.28	23.85	26.70	20.27

Cities above 30 lakh

City	Percentage(%) Share of Revenue Grants to Total Income						Percentage(%) Share of Capital Grants to Total Income						Percentage(%) Share of Total Grants to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Ahmedabad	25.65	26.03	26.98	28.34	36.07	32.55	15.54	19.12	20.76	23.54	17.60	15.60	41.18	45.15	47.74	51.88	53.68	48.15
Bengaluru	11.08	10.70	12.54	13.15	13.54	17.44	39.81	46.15	38.38	30.49	37.60	37.51	50.89	56.86	50.92	43.64	51.14	54.95
Chennai	19.64	17.89	19.66	16.85	29.96	30.68	10.81	9.48	16.27	26.83	30.02	17.80	30.45	27.37	35.94	43.67	59.97	48.48
Delhi	9.26	30.40	34.08	19.46	19.36	16.58	4.11	16.08	6.10	18.00	16.01		13.36	46.48	40.17	37.46	35.37	16.58
Hyderabad	6.40	7.82	10.05	11.35	6.84	6.88	16.46	27.22	11.58	24.12	50.41	41.93	22.86	35.04	21.63	35.48	57.26	48.81
Jaipur	37.92	46.49	40.13	48.94	46.96	51.99	35.06	18.48	42.44	27.42	29.50	12.13	72.98	64.97	82.57	76.35	76.46	64.11
Kolkata	47.14	41.37	54.46	53.89	38.71	37.25	21.69	27.44	22.57	12.76	9.46	23.23	68.83	68.80	77.03	66.65	48.17	60.49

Cities between 10 to 30 lakh

City	Percentage(%) Share of Revenue Grants to Total Income						Percentage(%) Share of Capital Grants to Total Income						Percentage(%) Share of Total Grants to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Amritsar	42.08	58.24	50.43	37.83	45.56	53.90	29.53	12.94	15.46	30.57	28.70	9.71	71.61	71.18	65.89	68.41	74.26	63.61
Bhopal	38.65	39.39	38.83	29.54	32.53	32.45	14.84	13.95	20.81	31.70	26.10	24.00	53.49	53.34	59.64	61.24	58.63	56.45
Coimbatore		17.90	18.27	15.86	8.25	7.97		12.84	39.19	45.73	60.20	32.73		30.74	57.46	61.58	68.45	40.70
Gurugram																		
Indore	58.00	50.03	46.35	47.63	38.82	45.27	13.88	18.10	23.14	17.71	17.73	12.53	71.88	68.13	69.49	65.34	56.55	57.80
Kanpur	53.90	40.96	47.50	46.24	46.07	47.66	18.70	34.41	20.30	28.72	28.97	19.23	72.60	75.37	67.80	74.96	75.03	66.89
Lucknow	32.70	31.73	32.75	38.44	34.13	48.91	32.79	43.59	26.02	30.88	21.36	14.34	65.49	75.32	58.77	69.32	55.49	63.25
Nagpur	55.43	42.56	50.81	57.10	119.96	63.31	14.79	26.17	22.30	9.76	23.45	2.45	70.22	68.72	73.12	66.87	143.41	65.76
Patna	63.00	29.43	21.98	33.55	23.23	43.91	21.72	54.83	53.55	53.68	66.91	29.55	84.73	84.25	75.53	87.23	90.13	73.46
Raipur	15.83	15.96	14.36	14.27	12.87	6.53	26.71	21.18	27.21	48.03	46.59	31.38	42.54	37.14	41.57	62.30	59.46	37.91
Ranchi	2.38	1.92		2.79	3.81	4.56	82.21	86.31	70.61	66.11	61.17	51.80	84.59	88.23	70.61	68.90	64.98	56.36
Srinagar																		
Vijayawada	19.61	25.41	25.68	35.34	9.89	10.64	63.83	46.20	41.78	58.44	1.14	14.73	83.44	71.61	67.46	93.78	11.03	25.37
Vishakhapatnam	6.70	9.67	8.08	8.99	14.16	14.53	24.04	15.17	23.69	28.55	15.85	9.82	30.74	24.84	31.77	37.54	30.00	24.35

Fiscal Empowerment of City Governments

Cities below 10 lakh

City	Percentage(%) Share of Revenue Grants to Total Income						Percentage(%) Share of Capital Grants to Total Income						Percentage(%) Share of Total Grants to Total Income					
	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21	2021 - 22
Agartala	21.68	32.33	24.75	29.21	30.72	35.74	54.40	49.33	53.04	47.03	53.72	62.50	76.08	81.66	77.79	76.24	84.44	98.25
Aizawl			42.92	46.34	44.28	83.64			39.82	42.77	47.79				82.74	89.11	92.07	83.64
Asansol	24.58	15.45	20.02	13.20	20.80	20.90	60.68	63.74	68.12	64.38	63.03	74.86	85.26	79.19	88.14	77.57	83.83	95.75
Bhubaneswar	60.32	61.43	55.81	48.92	51.56	55.54	3.56	6.55	16.36	30.26	26.49	11.07	63.88	67.98	72.17	79.18	78.05	66.61
Cuttack	82.89	77.82	85.58	82.70	90.48	86.69							82.89	77.82	85.58	82.70	90.48	86.69
Dehradun	52.04	65.92	65.08	53.70	52.70	53.22	65.72	46.35	27.27	25.63	27.37	18.71	117.76	112.27	92.36	79.33	80.07	71.93
Dharamshala	21.50	30.66	26.79	39.41	11.46	33.07	66.40	71.09	51.76	40.00	81.79	38.37	87.90	101.76	78.55	79.41	93.25	71.43
Gandhinagar	20.09	19.44	15.52	13.50	17.09	1.01	36.81	28.06	32.98	51.92	41.21		56.90	47.49	48.51	65.42	58.30	1.01
Gangtok	59.27	45.50	49.81	33.14	76.97	63.62	3.68	-0.36					62.95	45.13	49.81	33.14	76.97	63.62
Guwahati	45.95	60.02	52.95	57.27	52.21	73.03	0.03	0.00	0.00	0.79	0.00	0.00	45.98	60.02	52.95	58.06	52.21	73.03
Imphal																		
Itanagar																		
Kochi	14.44	33.55	37.46	52.98	57.99	56.69	33.45	5.68	25.71	10.48	9.97	9.23	47.89	39.23	63.16	63.46	67.97	65.92
Kohima																		
Mangaluru	7.55%	12.82	14.90	14.55	14.02	11.80	24.96	10.86	24.18	30.75	26.43	18.10	32.51	23.67	39.08	45.30	40.45	29.89
Panaji	5.37	21.59	2.32	4.36	9.76	7.03	2.89	16.97	6.52	13.97	9.36	9.67	8.25	38.56	8.84	18.33	19.11	16.70
Shilong	36.53	14.11	12.46	15.26	26.47	71.69	6.11						42.64	14.11	12.46	15.26	26.47	71.69
Shimla	15.20	30.21	31.60	21.91	22.84	28.68	25.71	33.96	41.21	60.65	63.87	50.45	40.91	64.16	72.81	82.57	86.70	79.12
Thiruvananthapuram	45.43	44.50	37.72	30.45	75.80	69.24	15.45	15.75	29.11	22.64	0.48	4.86	60.87	60.25	66.83	53.09	76.28	74.10
Udaipur	53.57	49.13	43.89	47.10	54.78	52.38	49.74	25.95	35.28	32.35	26.05	21.11	103.31	75.07	79.16	79.45	80.83	73.49
Warangal	5.43	5.95	8.80	3.39			52.66	43.94	25.74	68.22	109.26	86.40	58.09	49.89	34.54	71.61	109.26	86.40

Note:- Ratios for Srinagar Could Not be Calculated as Srinagar Municipal Corporation has not provided Budget Document data for for Actuals in their budget document. Capital Value for Cuttack is not Available.
 Delhi Actuals Data for Capital Income Not Available for Year 2021-22.
 Coimbatore Actuals Data Not Available for Year 2016-17.
 Aizawl Actuals Data Not Available for Year 2016-17. And 2017-18.
 Imphal, Itanagar and Kohima Budget Data Not Available.

2.5.5: Annual Growth Income

Mumbai

City	Revenue Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Mumbai	3.69	-0.14	0.09	-3.69	7.30	4.21	3.99	-1.20	55.13	51.10
City	Capital Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Mumbai	-9.72	-13.06	-5.78	-9.34	11.95	8.72	2.99	-2.16	-10.07	-12.41
City	Total Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Mumbai	-1.45	-5.10	-1.97	-5.68	8.87	5.74	3.64	-1.53	32.62	29.17

Fiscal Empowerment of City Governments

Cities above 30 lakh

City	Revenue Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Ahmedabad	4.74	0.86	9.62	5.47	-0.03	-2.91	15.05	9.30	8.28	5.47
Bengaluru	6.29	2.36	7.91	3.83	1.73	-1.20	5.81	0.53	17.70	14.64
Chennai	1.74	-2.03	12.55	8.30	4.52	1.51	13.19	7.54	-1.56	-4.12
Delhi	-72.75	-73.76	39.56	34.28	-8.86	-11.49	-15.27	-19.51	20.96	17.82
Hyderabad	9.70	5.64	12.04	7.80	12.15	8.92	-9.05	-13.60	6.84	4.06
Jaipur	18.88	14.48	-7.39	-10.89	12.78	9.53	-0.48	-5.46	-19.16	-21.26
Kolkata	1.12	-2.62	24.80	20.08	-6.33	-9.03	0.99	-4.06	-4.42	-6.90
City	Capital Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Ahmedabad	9.55	5.50	19.19	14.68	-11.73	-14.28	-18.99	-23.04	16.87	13.83
Bengaluru	21.30	16.81	-10.66	-14.04	-26.25	-28.38	41.28	34.22	19.74	16.62
Chennai	3.67	-0.16	-11.45	-14.80	6.68	3.60	20.03	14.03	-42.81	-44.30
Delhi	59.65	53.74	-55.21	-56.91	269.64	258.99	-24.69	-28.45		
Hyderabad	109.66	101.90	-40.26	-42.52	104.67	98.77	152.13	139.53	-20.63	-22.69
Jaipur	-54.66	-56.33	183.19	172.48	-41.77	-43.45	11.48	5.91	-28.75	-30.60
Kolkata	46.74	41.31	-30.57	-33.19	-9.73	-12.33	429.97	403.49	22.65	19.46
City	Total Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Ahmedabad	6.35	2.41	12.91	8.64	-4.29	-7.05	3.63	-1.55	10.53	7.66
Bengaluru	12.73	8.56	-0.66	-4.42	-9.89	-12.48	17.86	11.97	18.53	15.45
Chennai	2.55	-1.25	2.44	-1.43	5.30	2.27	15.71	9.93	-17.34	-19.49
Delhi	-67.25	-68.46	20.38	15.82	12.11	8.88	-17.61	-21.73	-6.49	-8.92
Hyderabad	26.16	21.49	-2.27	-5.97	27.63	23.95	34.20	27.49	-7.01	-9.43
Jaipur	-10.27	-13.59	30.78	25.83	-10.88	-13.44	2.91	-2.24	-22.11	-24.13
Kolkata	4.68	0.81	18.75	14.25	-6.54	-9.24	27.50	21.13	2.54	-0.13

Fiscal Empowerment of City Governments

Cities between 10 to 30 lakh

City	Revenue Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Amritsar	-3.41	-6.98	14.21	9.89	-12.74	-15.26	9.98	4.48	27.73	24.41
Bhopal	-1.61	-5.25	-6.18	-9.73	-10.86	-13.43	30.38	23.87	17.39	14.34
Coimbatore	10.84	6.74	5.21	1.23	-7.39	-10.05	3.81	-1.38	32.24	28.81
Gurugram										
Indore	10.62	6.53	11.73	7.50	5.12	2.10	3.84	-1.35	16.95	13.91
Kanpur	9.54	5.49	5.10	1.13	19.73	16.28	0.03	-4.97	6.58	3.81
Lucknow	4.87	0.99	-4.39	-8.01	7.02	3.94	26.56	20.24	7.80	5.00
Nagpur	-8.13	-11.53	18.26	13.78	14.65	11.34	-65.13	-66.87	257.87	248.57
Patna	-39.94	-42.17	16.95	12.53	30.39	26.63	13.73	8.05	51.23	47.30
Raipur	16.16	11.86	-1.16	-4.90	0.88	-2.02	4.22	-0.99	5.27	2.53
Ranchi	21.04	16.56	-10.93	-14.30	22.93	19.39	-25.15	-28.89	35.78	32.25
Srinagar										
Vijayawada	-3.42	-6.99	2.15	-1.71	6.67	3.59	-2.27	-7.16	17.49	14.43
Vishakhapatnam	11.81	7.67	24.17	19.47	-31.05	-33.04	29.01	22.56	11.47	8.57
City	Capital Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Amritsar	-65.72	-66.99	76.85	70.16	66.91	62.10	0.50	-4.52	-65.87	-66.76
Bhopal	32.15	27.26	9.27	5.13	31.82	28.02	8.73	3.30	-4.36	-6.85
Coimbatore	-34.30	-36.73	48.10	42.50	30.24	26.49	104.12	93.92	-8.74	-11.11
Gurugram										
Indore	44.49	39.15	118.93	110.65	-44.90	-46.49	105.63	95.36	-62.86	-63.83
Kanpur	115.52	107.54	-52.46	-54.26	72.36	67.40	1.21	-3.85	-28.01	-29.88
Lucknow	21.00	16.52	-58.70	-60.27	31.52	27.73	93.18	83.52	-73.32	-74.01
Nagpur	43.56	38.25	3.92	-0.01	-43.79	-45.41	20.46	14.44	-72.79	-73.50
Patna	178.04	167.75	32.86	27.83	6.04	2.99	99.51	89.54	-44.17	-45.62
Raipur	25.27	20.63	-3.57	-7.22	57.15	52.62	1.77	-3.31	6.68	3.91
Ranchi	59.91	53.99	-64.71	-66.05	-1.07	-3.92	2.92	-2.22	-46.77	-48.15
Srinagar										
Vijayawada	-41.02	-43.21	33.64	28.58	29.59	25.86	-68.91	-70.47	10.83	7.95
Vishakhapatnam	-30.67	-33.23	165.77	155.71	-40.06	-41.79	-21.41	-25.33	-31.47	-33.25

Fiscal Empowerment of City Governments

Cities between 10 to 30 lakh

City	Total Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Amritsar	-21.81	-24.70	22.31	17.69	2.16	-0.78	7.08	1.73	0.87	-1.75
Bhopal	7.48	3.51	-1.07	-4.81	4.75	1.73	20.42	14.40	8.35	5.54
Coimbatore	-10.13	-13.45	19.78	15.24	8.41	5.29	54.40	46.69	4.92	2.19
Gurugram										
Indore	15.86	11.57	32.40	27.39	-10.83	-13.40	23.89	17.70	-9.15	-11.51
Kanpur	35.14	30.14	-17.08	-20.21	31.36	27.57	0.37	-4.65	-3.53	-6.04
Lucknow	11.67	7.54	-29.21	-31.89	13.56	10.28	47.13	39.78	-25.08	-27.03
Nagpur	3.92	0.08	13.64	9.34	-2.56	-5.37	-50.59	-53.06	120.94	115.19
Patna	7.41	3.43	25.90	21.14	15.94	12.60	60.29	52.28	-13.22	-15.47
Raipur	20.62	16.15	-2.39	-6.08	29.16	25.44	2.73	-2.41	6.12	3.36
Ranchi	53.47	47.79	-57.68	-59.28	5.54	2.50	-6.08	-10.77	-25.67	-27.61
Srinagar										
Vijayawada	-16.13	-19.23	9.63	5.49	13.31	10.04	-24.35	-28.13	16.58	13.55
Vishakhapatnam	-5.51	-9.01	66.54	60.23	-35.36	-37.22	6.69	1.35	-2.54	-5.07

Fiscal Empowerment of City Governments

Cities below 10 lakh

City	Revenue Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Agartala	79.53	72.89	-58.96	-60.52	189.28	180.94	3.48	-1.69	-42.98	-44.47
Aizawl					27.50	23.83	-0.21	-5.19	1.89	-0.76
Asansol	-34.06	-36.50	88.23	81.10	-47.56	-49.07	50.56	43.04	-7.79	-10.18
Bhubaneswar	8.42	4.41	-1.32	-5.05	27.27	23.60	10.28	4.77	21.47	18.32
Cuttack	26.97	22.27	2.39	-1.48	-41.50	-43.19	219.28	203.32	5.43	2.69
Dehradun	137.74	128.94	0.03	-3.76	13.43	10.16	-3.51	-8.33	6.18	3.42
Dharamshala	26.81	22.11	14.80	10.46	7.22	4.13	-2.26	-7.14	26.26	22.97
Gandhinagar	13.62	9.42	-3.01	-6.68	-31.34	-33.31	34.72	27.99	46.42	42.61
Gangtok	26.88	22.18	8.97	4.85	-15.51	-17.94	98.88	88.94	-12.54	-14.82
Guwahati	23.47	18.90	-5.86	-9.42	-1.69	-4.52	7.59	2.21	76.40	71.81
Imphal										
Itanagar										
Kochi	68.90	62.65	24.95	20.23	22.91	19.37	13.66	7.98	-6.13	-8.57
Kohima										
Mangaluru	10.91	6.81	-3.48	-7.13	2.37	-0.58	13.08	7.43	30.62	27.23
Panaji	52.79	47.14	-8.19	-11.66	-18.82	-21.16	17.60	11.72	12.37	9.44
Shilong	-31.93	-34.45	8.53	4.43	11.65	8.43	19.54	13.57	67.79	63.42
Shimla	9.00	4.97	-9.54	-12.97	-25.97	-28.11	2.79	-2.34	-0.98	-3.56
Thiruvananthapuram	0.85	-2.88	20.75	16.18	-13.22	-15.72	122.45	111.34	-6.74	-9.17
Udaipur	8.68	4.66	6.78	2.74	7.97	4.86	5.88	0.59	23.27	20.06
Warangal	11.41	7.28	6.93	2.89	0.81	-2.10	3.51	-1.66	-11.49	-13.80

Fiscal Empowerment of City Governments

Cities below 10 lakh

City	Capital Receipts (%)									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Agartala	-36.60	-38.94	51.81	46.07	-37.67	-39.47	15.41	9.64	10.88	7.99
Aizawl					44.00	39.85	22.24	16.13		
Asansol	-24.33	-27.13	155.15	145.49	-56.59	-57.84	28.25	21.84	-26.50	-28.41
Bhubaneswar	82.85	76.09	125.20	116.68	173.11	165.24	-9.37	-13.90	-57.44	-58.55
Cuttack		-								
Dehradun	35.98	30.95	9.41	5.27	67.16	62.34	23.63	17.45	-23.38	-25.37
Dharamshala	-45.45	-47.47	44.89	39.41	-33.39	-35.31	567.34	534.00	-82.73	-83.18
Gandhinagar	-23.93	-26.75	22.41	17.78	50.64	46.30	-12.54	-16.91		
Gangtok	306.09	291.06	-71.28	-72.36	17.60	14.21	-257.69	-249.82	-351.21	-344.67
Guwahati										
Imphal										
Itanagar										
Kochi	-6.30	-9.77	28.49	23.63	-62.22	-63.31	16.77	10.93	-27.27	-29.16
Kohima										
Mangaluru	52.49	46.85	-33.08	-35.61	37.09	33.14	-10.41	-14.88	8.49	5.66
Panaji	136.75	127.99	-8.21	-11.68	-42.11	-43.78	44.97	37.72	0.34	-2.27
Shilong	4.78	0.90	1.26	-2.57	-25.57	-27.71	2.44	-2.68	-41.81	-43.33
Shimla	-49.18	-51.06	23.35	18.68	62.82	58.13	17.91	12.02	-43.01	-44.49
Thiruvananthapuram	20.01	15.57	105.23	97.46	7.89	4.78	-88.15	-88.74	78.12	73.49
Udaipur	53.06	47.40	57.28	51.33	-5.30	-8.03	-23.65	-27.46	-3.44	-5.95
Warangal	-31.13	-33.68	-28.85	-31.55	-19.32	-21.65	248.98	231.54	-56.71	-57.84

Fiscal Empowerment of City Governments

Cities below 10 lakh

City	Total Receipts									
	2017 - 18 Nominal	2017 - 18 Real	2018 - 19 Nominal	2018 - 19 Real	2019 - 20 Nominal	2019 - 20 Real	2020 - 21 Nominal	2020 - 21 Real	2021 - 22 Nominal	2021 - 22 Real
Agartala	-11.87	-15.13	3.77	-0.16	1.25	-1.67	9.56	4.09	-14.05	-16.29
Aizawl					34.07	30.21	9.39	3.93	-46.80	-48.18
Asansol	-28.03	-30.69	131.85	123.08	-54.04	-55.36	35.44	28.68	-19.79	-21.88
Bhubaneswar	12.17	8.02	9.08	4.95	52.01	47.63	4.29	-0.92	0.57	-2.05
Cuttack	26.97	22.27	2.39	-1.48	-41.50	-43.19	219.28	203.32	5.43	2.69
Dehradun	116.10	108.10	1.28	-2.55	21.20	17.70	1.90	-3.19	-0.97	-3.55
Dharamshala	-21.17	-24.09	28.63	23.76	-13.80	-16.29	225.58	209.31	-63.10	-64.06
Gandhinagar	-0.20	-3.89	4.12	0.18	-4.30	-7.06	10.18	4.68	-13.91	-16.15
Gangtok	37.28	32.20	0.13	-3.66	-14.46	-16.92	83.38	74.22	0.11	-2.49
Guwahati	23.44	18.87	-5.86	-9.42	-0.90	-3.76	6.73	1.40	76.40	71.81
Imphal										
Itanagar										
Kochi	37.20	32.12	25.97	21.21	-2.08	-4.90	14.01	8.31	-8.58	-10.96
Kohima										
Mangaluru	26.43	21.75	-16.80	-19.95	14.94	11.63	2.94	-2.21	22.30	19.12
Panaji	67.56	61.36	-8.19	-11.67	-24.61	-26.78	22.82	16.68	9.66	6.81
Shilong	-22.43	-25.30	5.99	1.98	-0.78	-3.64	15.26	9.50	43.38	39.65
Shimla	-21.51	-24.41	1.62	-2.22	10.62	7.43	11.96	6.37	-27.83	-29.71
Thiruvananthapuram	4.79	0.91	40.62	35.30	-5.97	-8.68	39.50	32.53	-3.90	-6.40
Udaipur	19.94	15.50	23.13	18.48	2.48	-0.47	-5.41	-10.13	15.03	12.04
Warangal	-12.37	-15.62	-8.79	-12.24	-6.09	-8.80	75.80	67.01	-37.93	-39.54

Note: Ratios for Gurugram, Srinagar, Aizawl, Imphal, Itanagar and Kohima could not be calculated as these cities have not provided budget data for Actuals in their budget documents.

2.5.6: CAGR FOR ACTUALS: INCOME (FY 2016-17 to FY 2021-22)

Mumbai

City	Revenue Income Nominal	Revenue Income Real	Capital Income Nominal	Capital Income Real	Total Income Nominal	Total Income Real
Mumbai	12.43%	8.39%	-2.48%	-5.99%	7.65%	3.78%

Cities above 30 lakh

City	Revenue Income Nominal	Revenue Income Real	Capital Income Nominal	Capital Income Real	Total Income Nominal	Total Income Real
Ahmedabad	7.41%	3.55%	1.76%	-1.90%	5.65%	1.85%
Bengaluru	7.76%	3.89%	6.22%	2.40%	7.11%	3.26%
Chennai	5.93%	2.12%	-7.64%	-10.96%	1.14%	-2.50%
Delhi	-18.70%	-21.62%			-19.38%	-22.28%
Hyderabad	6.02%	2.21%	38.68%	33.69%	14.45%	10.33%
Jaipur	-0.02%	-3.62%	-9.90%	-13.14%	-3.46%	-6.94%
Kolkata	2.68%	-1.02%	42.99%	37.85%	8.72%	4.81%

Cities between 10 to 30 lakh

City	Revenue Income Nominal	Revenue Income Real	Capital Income Nominal	Capital Income Real	Total Income Nominal	Total Income Real
Amritsar	6.22%	2.40%	-19.08%	-21.99%	1.08%	-2.55%
Bhopal	4.72%	0.96%	14.63%	10.51%	7.76%	3.89%
Coimbatore	8.20%	4.31%	18.74%	14.47%	13.58%	9.50%
Gurugram						
Indore	9.55%	5.61%	5.89%	2.08%	9.01%	5.09%
Kanpur	8.00%	4.12%	5.17%	1.39%	7.35%	3.48%
Lucknow	7.92%	4.04%	-19.47%	-22.36%	-0.21%	-3.80%
Nagpur	9.22%	5.30%	-22.76%	-25.54%	4.67%	0.90%
Patna	9.51%	5.58%	34.27%	29.44%	16.88%	12.67%
Raipur	4.91%	1.14%	15.56%	11.41%	10.64%	6.66%
Ranchi	6.14%	2.32%	-21.09%	-23.93%	-13.71%	-16.81%
Srinagar						
Vijayawada	3.86%	0.12%	-18.85%	-21.77%	-1.68%	-5.21%
Vishakhapatnam	6.60%	2.76%	-9.87%	-13.11%	1.13%	-2.51%

Cities below 10 lakh

City	Revenue Income Nominal	Revenue Income Real	Capital Income Nominal	Capital Income Real	Total Income Nominal	Total Income Real
Agartala	4.69%	0.92%	-5.15%	-8.56%	-2.70%	-6.20%
Aizawl						
Asansol	-2.01%	-5.53%	-4.60%	-8.04%	-3.58%	-7.05%
Bhubaneswar	12.77%	8.72%	34.11%	29.28%	14.30%	10.19%
Cuttack	20.69%	16.35%			20.69%	16.35%
Dehradun	22.54%	18.14%	18.69%	14.42%	21.76%	17.39%
Dharamshala	14.01%	9.91%	-9.51%	-12.77%	0.98%	-2.65%
Gandhinagar	8.34%	4.45%			-1.16%	-4.72%
Gangtok	15.23%	11.09%	40.29%	35.24%	16.64%	12.44%
Guwahati	16.75%	12.55%			16.74%	12.54%
Imphal						
Itanagar						
Kochi	22.58%	18.17%	-17.32%	-20.30%	12.02%	7.99%
Kohima						
Mangaluru	10.11%	6.15%	6.34%	2.52%	8.77%	4.85%
Panaji	8.52%	4.61%	12.84%	8.79%	9.33%	5.40%
Shilong	10.59%	6.62%	-13.99%	-17.08%	6.16%	2.34%
Shimla	-5.77%	-9.16%	-7.26%	-10.60%	-6.54%	-9.90%
Thiruvananthapuram	17.00%	12.79%	-10.92%	-14.13%	13.18%	9.11%
Udaipur	10.34%	6.37%	10.95%	6.96%	10.49%	6.52%
Warangal	1.93%	-1.74%	-9.80%	-13.04%	-3.92%	-7.37%

Note: Ratios for Gurugram, Srinagar, Aizawl, Imphal, Itanagar and Kohima could not be calculated as these cities have not provided budget data for Actuals in their budget documents.

CHAPTER 3. MUNICIPAL EXPENDITURE

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



3.1 AVERAGE PER CAPITA: EXPENDITURE (FY 2016-17 to FY 2021-22)

City	Revenue Expenditure Nominal	Revenue Expenditure Real	Capital Expenditure Nominal	Capital Expenditure Real	Total Expenditure Nominal	Total Expenditure Real
Mumbai	20,022.17	14,455.29	99,214.04	71,959.56	1,19,236.21	86,414.86

Cities above 30 lakh

City	Revenue Expenditure Nominal	Revenue Expenditure Real	Capital Expenditure Nominal	Capital Expenditure Real	Total Expenditure Nominal	Total Expenditure Real
Ahmedabad	5,220.82	3,780.78	3,529.71	2,573.45	8,750.53	6,354.24
Bengaluru	3,047.60	2,206.37	4,083.88	2,988.90	7,131.48	5,195.28
Chennai	5,681.36	4,133.19	2,714.89	2,007.22	8,396.25	6,140.41
Delhi	7,496.73	5,460.74	974.91	720.07	8,471.64	6,180.81
Hyderabad	5,219.87	3,804.89	5,097.92	3,628.55	10,317.80	7,433.44
Jaipur	1,555.69	1,140.04	554.54	405.78	2,110.23	1,545.82
Kolkata	6,680.41	4,851.83	1,099.40	772.48	7,779.80	5,624.32

Cities between 10 to 30 lakh

City	Revenue Expenditure Nominal	Revenue Expenditure Real	Capital Expenditure Nominal	Capital Expenditure Real	Total Expenditure Nominal	Total Expenditure Real
Amritsar	2,241.55	1,629.94	386.81	286.97	2,628.36	1,916.91
Bhopal	3,807.32	2,762.73	2,587.14	1,881.17	6,394.45	4,643.90
Coimbatore	5,019.64	3,622.88	6,831.05	4,840.73	11,850.69	8,463.61
Gurugram						
Indore	4,204.10	3,058.18	3,189.32	2,313.77	7,393.42	5,371.94
Kanpur	1,753.83	1,276.40	540.39	393.74	2,294.23	1,670.14
Lucknow	2,105.85	1,528.68	1,154.44	861.45	3,260.29	2,390.13
Nagpur	4,101.67	2,980.69	3,240.24	2,364.44	7,341.91	5,345.13
Patna	1,560.47	1,124.98	1,390.48	993.64	2,950.95	2,118.61
Raipur	2,225.90	1,607.78	3,066.02	2,206.36	5,291.92	3,814.14
Ranchi	843.78	612.36	3,373.31	2,490.02	4,217.09	3,102.38
Srinagar	1,154.86	870.10			1,154.86	870.10
Vijayawada	3,309.57	2,414.08	1,107.57	821.60	4,417.14	3,235.68
Vishakhapatnam	2,821.63	2,078.87	3,031.01	2,240.92	5,852.64	4,319.79

Cities below 10 lakh

City	Revenue Income Nominal	Revenue Income Real	Capital Income Nominal	Capital Income Real	Total Income Nominal	Total Income Real
Agartala	1,209.34	881.84	1,530.46	1,132.92	2,739.81	2,014.75
Aizawl	575.00	403.71	509.39	360.79	1,084.40	764.50
Asansol	1,961.30	1,428.67	3,185.25	2,300.17	5,146.56	3,728.84
Bhubaneswar	2,610.97	1,876.88	1,057.87	768.43	3,668.84	2,645.32
Cuttack	3,185.32	2,285.76			3,185.32	2,285.76
Dehradun	1,183.82	855.73	1,018.75	721.21	2,202.57	1,576.94
Dharamshala	3,874.76	2,802.87	3,838.38	2,757.34	7,713.14	5,560.21
Gandhinagar	4,150.67	2,965.83	5,827.95	4,245.86	9,978.62	7,211.69
Gangtok	837.44	605.73	539.91	381.83	1,377.36	987.57
Guwahati	1,740.98	1,258.86	258.62	182.39	1,999.60	1,441.25
Imphal						
Itanagar						
Kochi	5,828.57	4,157.76	1,992.74	1,497.35	7,821.31	5,655.11
Kohima						
Mangaluru	3,082.51	2,242.57	3,790.88	2,762.15	6,873.39	5,005.72
Panaji	4,495.65	3,260.50	1,286.11	914.42	5,781.76	4,174.91
Shilong	997.90	723.84	222.63	167.04	1,220.53	890.88
Shimla	5,261.23	3,877.26	2,276.49	1,626.27	7,537.72	5,503.53
Thiruvananthapuram	4,877.07	3,481.27	1,703.77	1,263.47	6,580.84	4,744.74
Udaipur	2,232.53	1,625.23	1,856.89	1,361.85	4,089.42	2,987.08
Warangal	2,044.67	1,464.95	1,304.76	922.53	3,349.43	2,387.48

Note: Ratios for Imphal, Itanagar and Kohima could not be calculated as these cities have not provided budget data for Actuals in their budget documents.

3.2 MAJOR RATIO TABLES FOR MUNICIPAL EXPENDITURE

3.2.1 Ratio of Municipal Expenditure to Municipal Income

City	Revenue Expenditure to Revenue Income						Capital Expenditure to Capital Income					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Mumbai	0.79	0.81	0.82	0.90	0.89	0.85	6.41	7.99	9.08	8.64	8.76	11.31

Cities above 30 lakh

City	Revenue Expenditure to Revenue Income						Capital Expenditure to Capital Income					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Ahmedabad	0.73	0.80	0.81	0.85	0.89	0.84	1.21	1.05	0.98	1.25	1.42	1.32
Bengaluru	0.56	0.75	0.73	0.69	0.79	0.75	1.22	1.38	1.60	1.79	1.29	1.10
Chennai	1.13	1.11	1.13	1.06	0.99	1.09	1.27	0.72	0.88	0.80	0.66	1.02
Delhi	0.29	1.00	1.00	1.06	1.12	1.04	0.93	0.79	1.27	0.53	0.75	
Hyderabad	0.90	0.75	0.71	0.59	0.72	0.81	1.68	1.86	3.12	1.07	1.09	1.50
Jaipur	1.09	0.98	1.30	1.24	1.15	0.81	0.44	1.19	0.88	1.23	0.63	0.83
Kolkata	1.01	0.99	0.99	1.07	1.13	1.12	1.00	1.00	1.00	1.00	1.00	0.78

Cities between 10 to 30 lakh

City	Revenue Expenditure to Revenue Income						Capital Expenditure to Capital Income					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Amritsar	1.16	1.20	1.07	1.06	1.26	1.20	0.87	0.99	0.81	0.50	0.59	0.75
Bhopal	0.79	0.74	1.10	1.29	0.99	0.90	1.32	1.22	1.35	1.03	0.91	0.98
Coimbatore	0.71	0.79	0.82	0.88	1.01	0.98	0.59	1.37	1.23	1.23	1.08	1.07
Gurugram												
Indore	0.78	0.81	0.85	0.79	0.72	0.74	2.19	2.22	1.82	2.85	1.25	2.84
Kanpur	1.19	1.03	1.02	0.96	0.98	1.02	0.65	0.76	1.54	0.60	0.60	1.09
Lucknow	0.98	1.07	1.13	1.16	0.98	1.04	1.37	1.40	0.50	0.97	0.42	2.78
Nagpur	0.62	0.79	0.70	0.74	1.80	0.60	1.75	1.35	1.32	3.06	2.31	6.45
Patna	0.68	1.12	1.06	1.38	1.04	0.82	0.92	0.91	0.58	1.01	0.79	0.64
Raipur	0.84	0.74	0.96	1.04	1.26	1.13	0.95	1.01	1.11	1.09	1.23	0.96
Ranchi	1.06	0.85	1.21	0.98	1.39	1.18	0.55	1.15	1.99	1.93	1.59	1.72
Srinagar	14.04											
Vijayawada	0.87	0.88	0.94	0.87	0.83	0.90	1.01	0.76	0.96	0.38	0.78	2.06
Vishakhapatnam	0.92	0.86	0.72	0.67	0.53	0.61	1.44	1.54	1.08	1.52	0.92	1.41

Cities below 10 lakh

City	Revenue Expenditure to Revenue Income						Capital Expenditure to Capital Income					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Agartala	1.21	0.84	2.59	1.16	0.71	1.22	0.66	1.29	0.46	0.99	0.86	0.46
Aizawl			0.87	0.79	0.88	0.78			1.38	1.14	0.86	
Asansol	0.81	1.42	1.20	1.54	1.29	1.09	0.50	0.74	0.83	1.93	1.10	1.28
Bhubaneswar	0.63	0.56	0.68	0.67	0.93	0.65	5.30	3.89	1.77	0.48	0.63	2.28
Cuttack	1.03	0.74	0.93	1.60	0.60	1.00						
Dehradun	0.94	0.49	0.55	0.55	0.61	0.65	1.36	1.66	2.61	1.71	2.46	3.14
Dharamshala	0.64	0.84	0.98	0.96	0.95	0.72	0.65	0.40	0.70	1.02	0.07	2.59
Gandhinagar	0.38	0.51	0.66	0.78	0.81	0.95	1.71	2.97	1.04	1.02	1.98	
Gangtok	0.46	0.59	0.65	0.81	0.38	0.52	7.17	1.27	13.07	2.97	-10.10	5.72
Guwahati	0.60	0.82	0.99	1.16	0.99	0.60	229.09			16.66		
Imphal												
Itanagar												
Kochi	0.79	0.56	0.95	1.02	0.91	0.94	1.21	2.08	0.83	0.59	1.09	1.25
Kohima												
Mangaluru	0.74	0.70	0.78	0.74	0.74	0.60	1.51	1.27	1.52	1.11	1.32	1.63
Panaji	0.83	0.59	0.82	0.97	0.88	0.81	0.60	0.58	0.48	0.46	1.40	1.34
Shilong	0.87	1.37	1.25	1.26	1.06	0.82	1.38	0.60	0.61	0.45	0.44	1.16
Shimla	1.45	1.37	1.13	1.54	1.51	1.53	0.19	0.64	0.83	0.50	0.56	1.08
Thiruvananthapuram	0.68	0.80	0.91	0.77	0.80	0.85	1.73	1.59	0.87	0.81	2.84	1.50
Udaipur	0.69	0.87	0.94	0.83	0.70	0.64	2.05	1.52	1.31	1.05	1.22	1.17
Warangal	0.66	0.60	0.87	0.84	1.10	1.56	0.19	0.23	1.00	1.36	0.88	1.14

3.2.2. Percentage of Administrative Expenditure to Municipal Expenditure

City	Percentage (%) Share of Administrative Expenditure to Total Expenditure						Percentage (%) Share of Administrative Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Mumbai	0.62	0.52	0.45	0.44	0.46	0.37	3.73	3.32	2.96	2.69	2.84	1.89

Cities above 30 lakh

City	Percentage (%) Share of Administrative Expenditure to Total Expenditure						Percentage (%) Share of Administrative Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Ahmedabad	1.15	1.52	1.36	1.38	3.13	2.57	2.10	2.57	2.29	2.40	4.91	4.12
Bengaluru	1.80	1.27	1.54	1.45	3.92	1.97	4.75	3.26	3.93	3.37	8.31	3.97
Chennai	2.49	3.03	2.54	1.83	2.12	1.09	4.49	4.46	3.69	2.63	2.99	1.46
Delhi	5.82	4.88	4.15	7.62	7.47	6.12	6.62	5.86	4.58	8.89	8.94	6.12
Hyderabad	10.05	1.91	1.76	2.63	1.29	1.53	13.76	3.69	3.31	4.37	3.27	3.65
Jaipur	2.72	1.85	1.39	1.74	1.86	2.38	3.44	2.41	2.11	2.43	2.32	3.34
Kolkata	25.47	17.92	30.50	27.52	18.20	16.60	27.62	20.14	32.60	29.21	23.75	21.72

Cities between 10 to 30 lakh

City	Percentage (%) Share of Administrative Expenditure to Total Expenditure						Percentage (%) Share of Administrative Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Amritsar	14.25	16.99	18.24	15.05	14.69	12.62	18.73	19.07	21.42	18.14	17.45	13.46
Bhopal	2.60	1.72	2.13	1.70	2.29	2.33	4.20	3.13	3.64	2.85	3.79	3.79
Coimbatore	0.08	1.97	1.93	2.17	1.40	1.15	0.14	3.72	4.01	5.25	4.43	2.89
Gurugram												
Indore	5.23	6.31	6.06	5.45	6.82	6.97	7.91	10.44	12.13	10.30	12.60	11.13
Kanpur	2.07	2.24	5.54	2.93	2.98	3.99	2.42	3.27	7.91	3.68	3.72	5.19
Lucknow	4.61	5.14	9.29	9.99	9.31	9.55	9.31	10.84	10.79	13.71	12.06	13.86
Nagpur	2.38	2.32	2.72	2.69	2.32	2.53	4.44	4.18	4.86	4.96	4.42	3.98
Patna	1.23	1.56	2.97	2.53	1.87	5.98	1.69	3.19	5.32	4.74	4.80	9.56
Raipur	1.84	1.67	1.59	1.23	1.14	2.31	3.85	4.06	3.46	3.26	2.84	5.38
Ranchi	3.23	2.58	1.63	1.86	1.60	2.64	11.71	25.81	8.71	9.61	6.95	7.01
Srinagar	1.19	1.36	0.77	1.24			1.19	1.36	0.77	1.24		
Vijayawada	0.62	0.68	1.12	1.81	1.24	1.12	0.98	0.86	1.59	2.21	1.42	1.50
Vishakhapatnam	2.85	4.97	4.06	3.99	5.89	5.28	5.93	8.78	9.64	11.17	10.77	8.91

Cities below 10 lakh

City	Percentage (%) Share of Administrative Expenditure to Total Expenditure						Percentage (%) Share of Administrative Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Agartala	8.02	5.40	2.77	1.81	5.62	7.42	24.12	16.23	5.16	3.42	13.50	13.73
Aizawl			16.44	8.15	5.47	9.43			33.75	16.93	10.37	14.36
Asansol	1.47	1.85	1.65	1.04	1.11	1.20	2.96	3.67	4.54	3.79	2.81	3.21
Bhubaneswar	3.07	1.90	1.77	1.68	1.99	2.25	4.44	3.07	2.71	2.21	2.47	3.24
Cuttack	0.46	0.36	0.36	0.31	0.36	0.25	0.46	0.36	0.36	0.31	0.36	0.25
Dehradun	2.23	1.76	1.67	2.20	2.49	3.44	3.10	2.69	3.00	3.90	5.67	7.28
Dharamshala	1.24	2.48	1.84	1.52	1.67	0.95	3.73	3.48	3.24	2.61	2.20	3.06
Gandhinagar	1.54	2.26	11.93	5.39	7.57	11.17	5.57	7.44	21.24	13.00	20.60	20.39
Gangtok	6.45	5.45	3.71	4.25	3.11	2.50	10.35	6.91	6.17	4.96	6.05	5.35
Guwahati	8.26	9.21	7.19	5.89	5.61	5.10	9.17	10.06	7.79	6.57	6.39	6.71
Imphal												
Itanagar												
Kochi	0.63	1.12	3.64	2.36	1.19	1.37	1.33	2.79	4.97	2.54	1.38	1.56
Kohima												
Mangaluru	17.41	19.95	20.16	18.11	19.75	17.97	38.56	49.44	42.49	38.73	40.99	42.56
Panaji	2.32	2.89	2.47	2.21	0.56	1.34	2.68	3.82	2.94	2.45	0.81	1.91
Shilong	1.10	1.09	1.09	1.84		1.37	1.70	1.34	1.36	2.07		1.56
Shimla	2.27	1.50	1.21	1.08	1.15	0.77	2.60	1.86	1.84	1.62	1.90	1.33
Thiruvananthapuram	0.65	2.02	0.47	0.53	1.21	1.23	1.07	3.25	0.71	0.89	1.36	1.37
Udaipur	1.11	3.15	0.96	1.47	2.38	2.06	2.24	5.79	1.90	2.62	4.23	3.38
Warangal	4.75	6.61	2.07	1.60	8.40	2.27	6.48	8.64	3.31	2.69	17.79	3.41

3.2.3 Ratio of Establishment Expenditure to Municipal Expenditure

City	Percentage (%) Share of Establishment Expenditure to Total Expenditure						Percentage (%) Share of Establishment Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Mumbai	6.20	5.87	5.96	6.96	6.76	6.45	37.44	37.30	39.58	42.47	41.83	32.56

Cities above 30 lakh

City	Percentage (%) Share of Establishment Expenditure to Total Expenditure						Percentage (%) Share of Establishment Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Ahmedabad	24.03	27.64	26.63	24.93	24.85	24.75	43.97	46.72	45.01	43.48	38.95	39.67
Bengaluru	10.61	7.63	15.10	15.65	13.87	14.42	28.0	19.65	38.51	36.49	29.39	29.07
Chennai	22.88	31.17	32.19	34.09	31.59	32.32	41.33	45.88	46.63	49.10	44.66	43.21
Delhi	68.16	84.28	72.64	68.11	68.91	78.82	77.54	101.13	80.16	79.38	82.49	78.82
Hyderabad	39.58	31.24	29.75	35.73	21.52	22.93	54.15	60.19	56.00	59.41	54.59	54.81
Jaipur	48.69	43.76	41.48	45.65	52.84	49.87	61.60	56.99	63.06	63.56	65.67	69.91
Kolkata	47.86	49.05	42.96	47.41	39.42	44.91	51.89	55.13	45.91	50.32	51.47	58.76

Cities between 10 to 30 lakh

City	Percentage (%) Share of Establishment Expenditure to Total Expenditure						Percentage (%) Share of Establishment Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Amritsar	11.15	13.98	11.69	12.77	12.22	10.59	14.65	15.69	13.74	15.39	14.51	11.29
Bhopal	21.74	20.98	20.16	24.04	24.50	26.35	35.15	38.18	34.43	40.42	40.53	42.84
Coimbatore	0.01	18.02	17.80	16.70	10.78	10.48	0.01	34.08	37.09	40.47	34.02	26.33
Gurugram												
Indore	23.22	23.28	19.71	23.40	23.45	23.03	35.17	38.49	39.47	44.24	43.32	36.77
Kanpur	55.44	52.20	54.17	58.59	59.27	51.81	65.03	76.30	77.37	73.69	74.17	67.37
Lucknow	14.54	12.41	24.11	20.38	20.08	16.99	29.40	26.15	28.00	27.98	26.02	24.65
Nagpur	31.73	30.29	29.45	25.11	29.70	34.48	59.07	54.70	52.52	46.31	56.67	54.35
Patna	56.40	37.82	42.06	32.44	22.94	32.88	77.42	77.33	75.52	60.83	58.94	52.60
Raipur	25.12	22.86	23.10	21.15	19.58	22.23	52.53	55.41	50.22	56.21	48.82	51.75
Ranchi	13.78	3.98	7.88	9.53	12.56	19.24	50.01	39.88	42.10	49.26	54.45	51.20
Srinagar	67.43	51.00	56.57	64.13			67.43	51.00	56.57	64.13		
Vijayawada	46.04	53.47	45.81	49.59	59.14	44.46	73.42	67.80	65.03	60.47	67.97	59.53
Vishakhapatnam	17.92	21.45	17.39	2.46	1.35	1.18	37.28	37.89	41.26	6.90	2.47	1.99

Cities below 10 lakh

City	Percentage (%) Share of Administrative Expenditure to Total Expenditure						Percentage (%) Share of Establishment Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Agartala	26.66	26.19	33.92	23.81	35.16	46.43	80.16	78.64	63.26	44.98	84.47	85.87
Aizawl			14.49	15.10	17.55	23.78			29.75	31.35		36.21
Bhubaneswar	23.67	21.39	20.98	22.53	15.45	14.40	34.24	34.65	32.18	29.61	19.23	20.78
Cuttack	34.56	37.11	29.35	34.53	27.26	16.48	34.56	37.11	29.35	34.53	27.26	
Dehradun	64.81	55.20	50.89	51.58	39.09	40.38	90.08	84.16	91.42	91.31	89.15	85.32
Dharamshala	18.45	32.35	21.25	21.71	32.46	12.90	55.53	45.44	37.53	37.17	42.69	41.67
Gandhinagar	14.64	12.43	18.17	17.40	12.67	11.81	52.80	40.90	32.33	42.00	34.48	21.56
Gangtok	40.98	40.71	32.39	55.89	33.36	27.59	65.79	51.66	53.76	65.22	64.95	58.89
Guwahati	59.01	52.02	51.22	39.80	43.65	47.58	65.50	56.83	55.56	44.37	49.69	62.69
Imphal												
Itanagar												
Kochi	16.92	14.51	12.66	20.30	18.02	28.68	35.75	36.16	17.26	21.79	20.84	32.56
Kohima												
Mengaluru	5.42	4.96	7.34	7.68	5.98	5.85	12.01	12.30	15.47	16.43	12.40	13.86
Panaji	69.77	60.06	65.59	75.19	57.50	61.37	80.63	79.33	78.32	83.50	83.99	87.67
Shiillong	52.53	67.02	66.16	68.87	68.78	71.26	81.53	82.77	82.24	77.21	76.99	81.25
Shimla	45.57	40.79	40.68	37.75	34.15	34.07	52.25	50.67	61.55	56.62	56.48	58.53
Asansol	22.30	34.83	15.47	18.64	21.54	27.48	44.88	69.00	42.59	67.71	54.42	73.52
Thiruvananthapuram	21.90	24.95	12.88	21.90	16.19	22.49	36.19	40.10	19.31	36.89	18.19	25.11
Udaipur	35.23	30.28	34.08	38.47	43.52	46.91	70.69	55.63	67.50	68.50	77.34	76.99
Warangal	30.27	32.93	28.86	23.24	13.93	20.02	41.27	42.99	46.15	38.93	29.51	30.08

3.2.4 Ratio of O & M Expenditure to Municipal Expenditure

City	Percentage (%) share of O&M Expenditure to Total Expenditure						Percentage (%) share of O&M Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Mumbai	2.00	2.01	2.09	1.78	2.42	2.24	12.07	12.79	13.89	10.85	14.94	11.32

Cities above 30 lakh

City	Percentage (%) share of O&M Expenditure to Total Expenditure						Percentage (%) share of O&M Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Ahmedabad	15.91	16.75	17.29	17.58	16.62	15.82	29.11	28.31	29.22	30.66	26.06	25.36
Bengaluru	14.36	14.47	10.59	19.77	24.97	30.36	37.92	37.27	27.02	46.07	52.92	61.20
Chennai	18.03	17.30	13.04	15.98	26.38	28.31	32.57	25.47	18.89	23.01	37.29	37.84
Delhi	9.47	10.11	11.53	10.39	6.33	8.70	10.77	12.13	12.72	12.10	7.58	8.70
Hyderabad	23.14	18.16	20.01	18.69	12.65	11.45	31.66	34.98	37.67	31.09	32.10	27.37
Jaipur	24.01	27.76	19.18	18.37	18.38	12.78	30.38	36.15	29.16	25.57	22.85	17.91
Kolkata	12.50	13.25	13.02	13.31	11.13	9.39	13.56	14.89	13.91	14.13	14.53	12.28

Cities between 10 to 30 lakh

City	Percentage (%) share of O&M Expenditure to Total Expenditure						Percentage (%) share of O&M Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Amritsar	52.52	61.30	57.27	60.64	56.30	65.58	69.00	68.81	67.29	73.10	66.86	69.94
Bhopal	22.09	21.38	19.06	22.12	25.20	25.09	35.72	38.91	32.54	37.21	41.69	40.79
Coimbatore	0.54	27.78	25.48	21.22	18.19	18.10	0.92	52.53	53.09	51.43	57.37	45.48
Gurugram												
Indore	34.84	28.13	21.40	20.63	19.37	26.84	52.75	46.51	42.85	39.01	35.78	42.86
Kanpur	25.66	12.97	9.31	16.24	15.95	19.03	30.10	18.96	13.29	20.43	19.95	24.74
Lucknow	30.30	29.92	52.71	42.47	47.79	42.33	61.29	63.02	61.21	58.31	61.92	61.44
Nagpur	17.15	14.68	16.77	16.26	14.66	17.97	31.92	26.51	29.90	30.00	27.97	28.33
Patna	9.00	7.15	10.57	18.01	13.88	21.96	12.36	14.61	18.98	33.77	35.67	35.13
Raipur	16.88	14.14	19.33	14.15	15.77	14.73	35.30	34.27	42.03	37.60	39.32	34.29
Ranchi	5.85	1.07	5.59	4.27	4.62	9.28	21.24	10.66	29.85	22.10	20.03	24.69
Srinagar	31.38	0.59	42.61	34.63			31.38	0.59	42.61	34.63		
Vijayawada	15.99	24.44	22.66	27.79	24.16	26.36	25.50	30.99	32.17	33.89	27.77	35.30
Vishakhapatnam	21.00	27.05	22.73	25.67	41.66	46.04	43.69	47.79	53.95	71.90	76.25	77.71

Cities below 10 lakh

City	Percentage (%) share of O&M Expenditure to Total Expenditure						Percentage (%) share of O&M Expenditure to Revenue Expenditure					
	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22
Agartala	1.99	0.55	0.17	0.19	0.47	0.63	6.00	1.65	0.31	0.36	1.14	1.16
Aizawl			15.95	13.03	13.94	24.19			32.74	27.04	26.45	36.82
Asansol	25.45	12.77	18.08	7.38	16.69	8.35	51.22	25.30	49.76	26.82	42.15	22.33
Bhubaneswar	33.85	33.17	35.22	30.27	24.81	23.75	48.96	53.74	54.03	39.78	30.89	34.27
Cuttack	7.82	7.78	10.58	12.31	11.72	15.50	7.82	7.78	10.58	12.31	11.72	15.50
Dehradun	3.56	5.20	1.45	1.08	0.77	2.28	4.95	7.93	2.60	1.91	1.76	4.81
Dharamshala	13.09	42.51	26.46	33.48	33.71	16.24	39.39	59.72	46.73	57.31	44.34	52.48
Gandhinagar	8.65	11.84	21.49	18.08	14.25	28.61	31.18	38.95	38.23	43.64	38.77	52.23
Gangtok	14.04	19.91	17.42	19.70	13.83	15.34	22.54	25.26	28.91	22.99	26.93	32.76
Guwahati	21.94	29.98	30.79	41.16	31.09	21.85	24.35	32.76	33.40	45.89	35.40	28.79
Imphal												
Itanagar												
Kochi	5.29	4.56	20.57	16.40	13.76	14.78	11.19	11.35	28.04	17.61	15.92	16.78
Kohima												
Mangaluru	18.38	12.79	16.97	16.58	16.64	14.48	40.69	31.69	35.76	35.47	34.53	34.29
Panaji	7.78	6.53	5.31	12.34	5.32	7.22	8.99	8.62	6.34	13.70	7.77	10.31
Shilong	9.88	11.85	12.11	16.63	16.97	13.58	15.34	14.63	15.05	18.65	19.00	15.48
Shimla	39.13	37.53	23.86	27.69	24.67	22.98	44.86	46.62	36.10	41.53	40.80	39.47
Thiruvananthapuram	6.72	8.80	14.99	5.17	8.69	8.22	11.11	14.14	22.47	8.72	9.77	9.18
Udaipur	12.16	19.91	14.49	14.88	10.01	11.58	24.39	36.56	28.70	26.50	17.80	19.00
Warangal	36.59	36.29	28.75	24.15	17.14	19.47	49.88	47.38	45.97	40.45	36.31	29.25

CHAPTER 4. GOVERNANCE INDICATORS

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



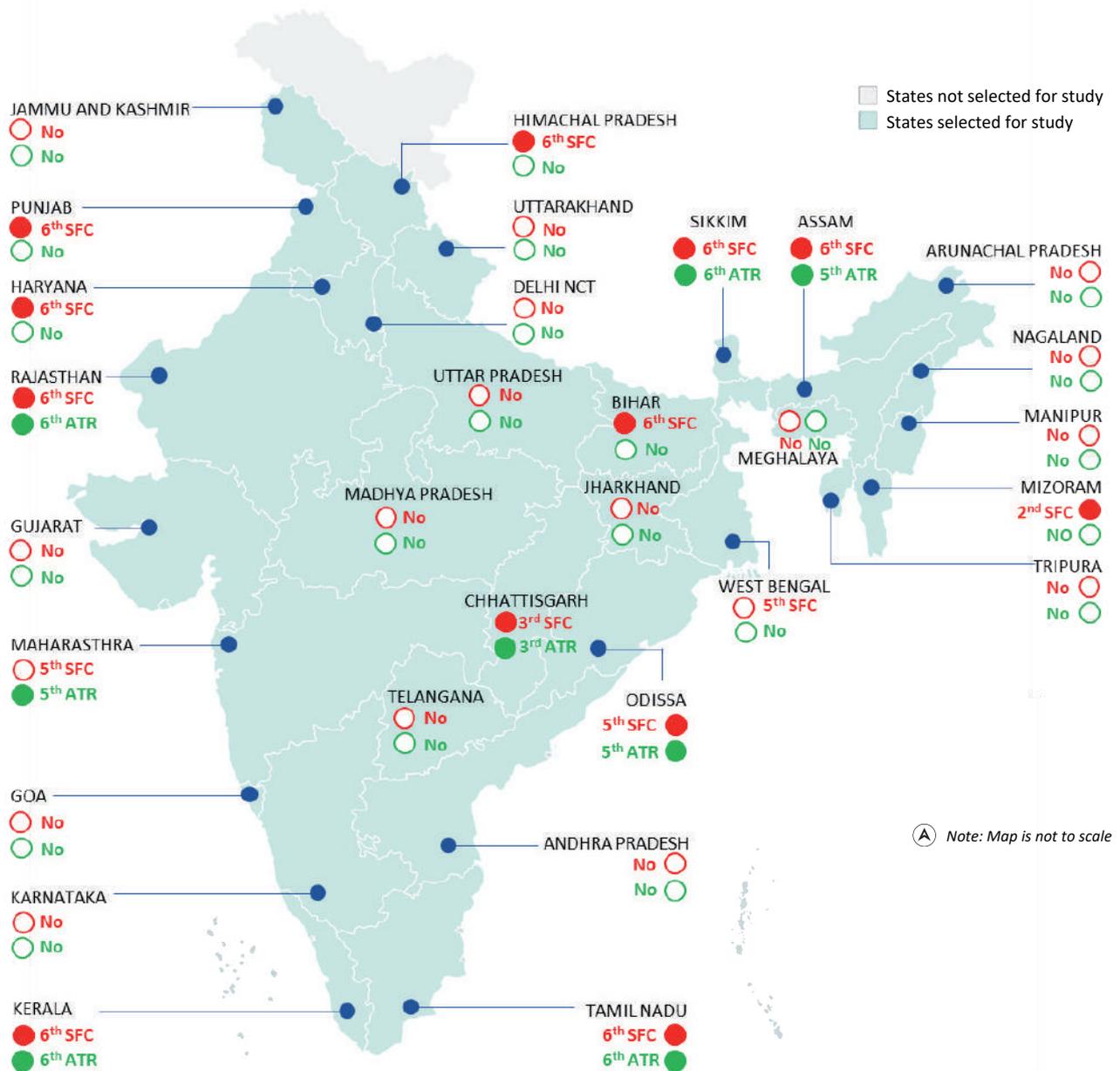
Key Observations

- 23 out of the 43 cities do not have an independent authority to introduce new taxes given in assigned list of taxes according to the respective State Municipal Acts.
- 24 out of the 43 cities do not have an independent authority to revise existing tax rates/charges according to the respective Municipal Acts.
- 20 out of the 43 cities do not have independent authority to approve the budget according to the respective Municipal Acts.
- Arunachal Pradesh, Bihar, Haryana, Jammu and Kashmir, Jharkhand, Manipur, Nagaland, Punjab, Rajasthan, and Sikkim have not devolved any of the three financial powers.

4.2 SYSTEMIC FISCAL TRANSFERS

The 74th CAA of 1992 under article 243Y, made provision for the establishment of the State Finance Commission (SFC) every five years to conduct review of the financial status of the local governments. The SFC are mandated to publish their respective reports every five years to the State Governments aiding in due devolution of funds to the city governments. The latest SFC to be constituted in every state is to be the 6th SFC report or as applicable to state.

Does the State Finance Commission (SFC) have	YES	NO
SFC report published on official website?	●	○
Action Taken Report (ATR) of latest SFC published on the official website?	●	○



Key Observations

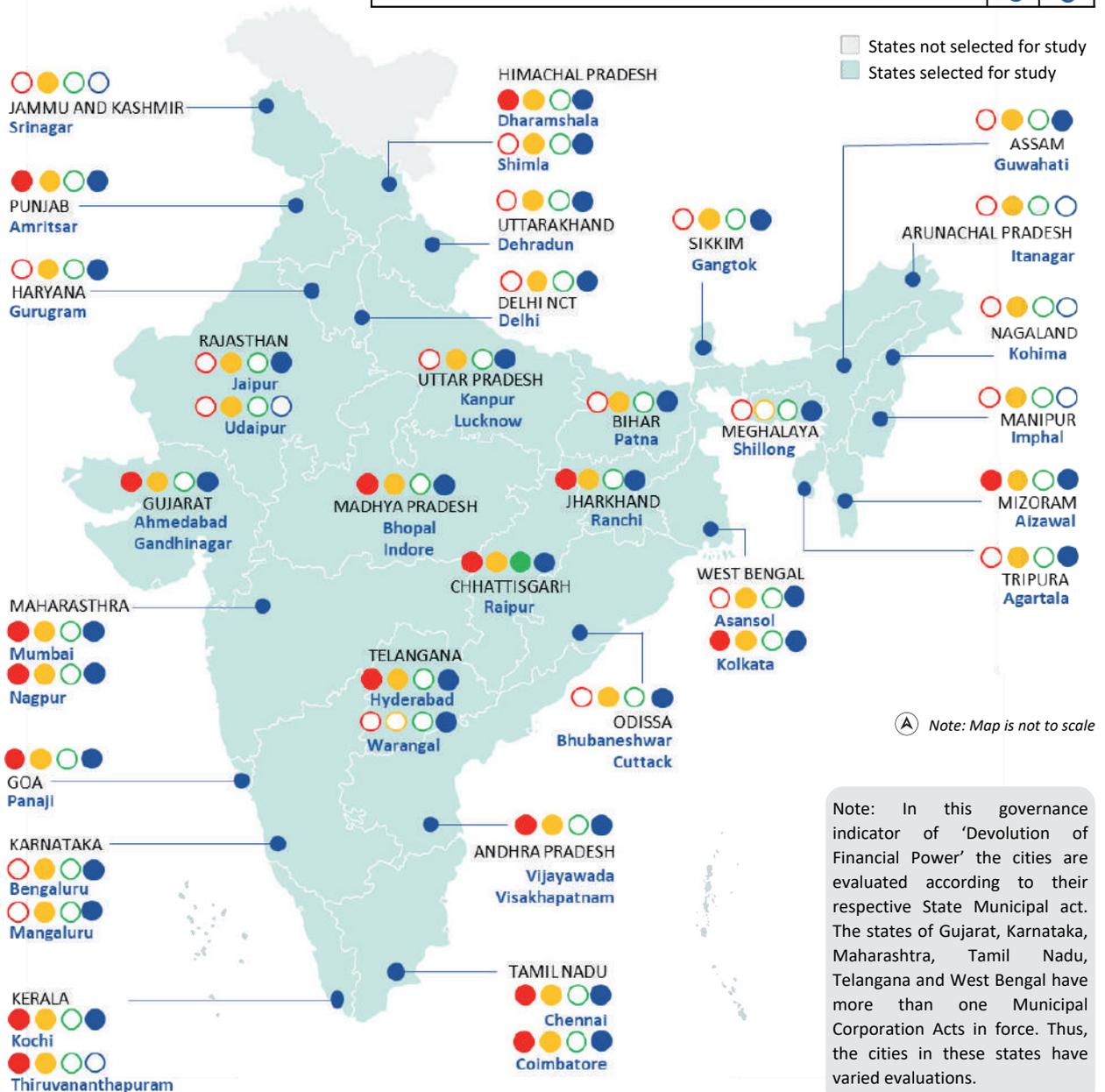
- Assam, Bihar, Haryana, Himachal Pradesh, Kerala, Punjab, Rajasthan, Sikkim, and Tamil Nadu have the 6th SFC report published on the official website.
- Maharashtra, Odisha, and West Bengal have the 5th SFC report published on the official website.
- Chhattisgarh has published 3rd SFC and ATR report while Mizoram has published 2nd SFC report.
- Andhra Pradesh, Arunachal Pradesh, Delhi, Goa, Gujarat, Jammu and Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Manipur, Meghalaya, Nagaland, Telangana, Tripura, Uttar Pradesh, and Uttarakhand SFC report and ATR are not published in the public domain.

4.3 FINANCIAL TRANSPARENCY & ACCOUNTABILITY

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

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

	YES	NO
Does the State Municipal Act make it mandatory to publish the budget and accounts?	●	○
Does the State Municipal Act have a mandatory provision on external audit of Municipal accounts?	●	○
Does the City Government publish its Credit Rating on the website?	●	○
Are the contracts and tenders dealt by the City Government published on the City Govt. website?	●	○

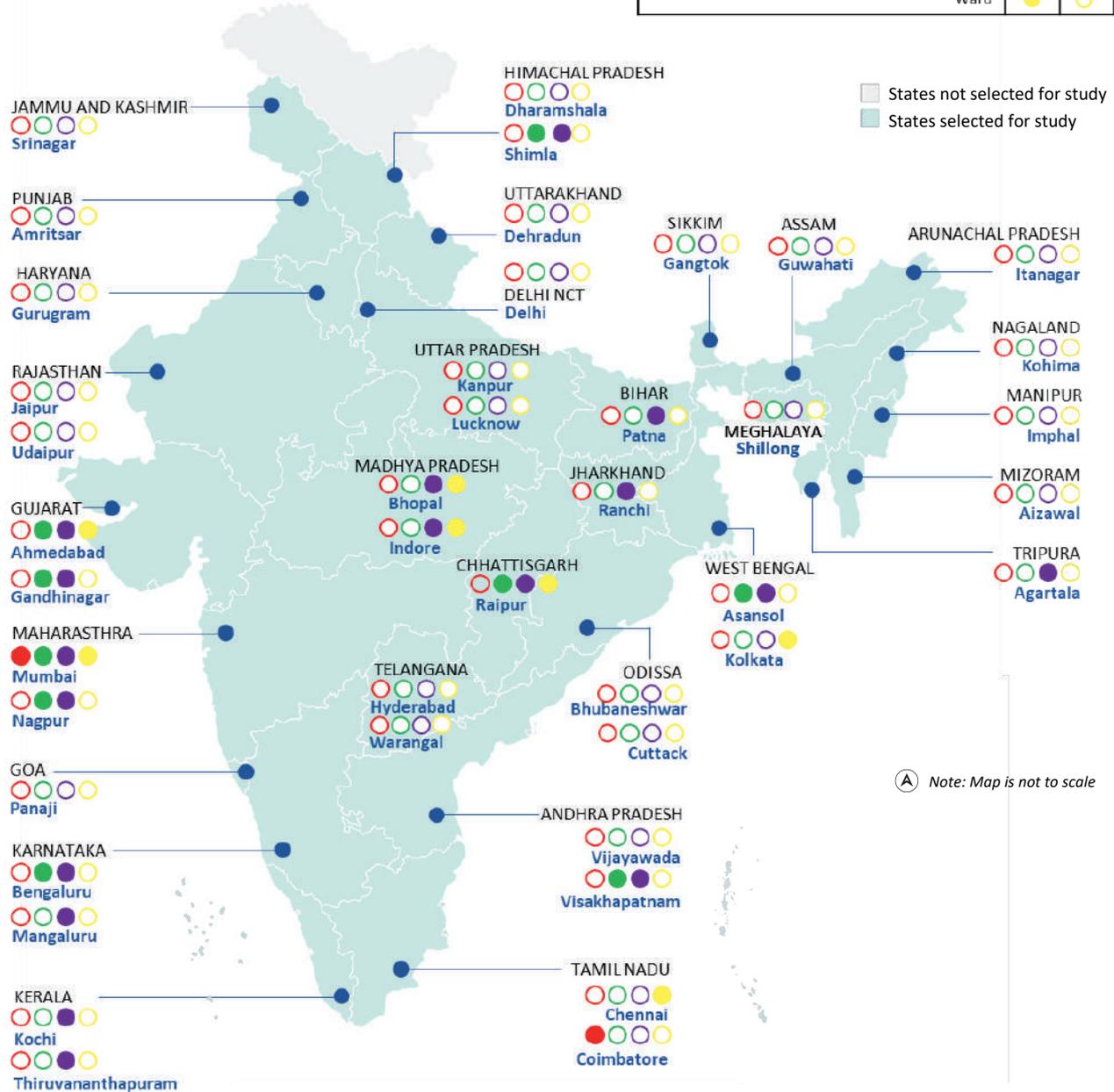


Key Observations

- The State Municipal Acts applicable for 20 out of the 43 cities (Vijayawada, Vishakhapatnam, Raipur, Panaji, Ahmedabad, Gandhinagar, Dharamshala, Ranchi, Kochi, Thiruvananthapuram, Bhopal, Indore, Mumbai, Nagpur, Aizawl, Amritsar, Chennai, Coimbatore, Hyderabad, and Kolkata) mandates publishing of budget and accounts.
- The State Municipal Acts applicable for 41 out all 43 cities, except Warangal and Shillong, include provision for conducting an external audit of Municipal accounts.
- Only one city (Raipur) out of the 43 cities has published its credit ratings on their website.
- All cities except Itanagar, Srinagar, Thiruvananthapuram, Imphal, Kohima, and Udaipur have the contracts and tenders published on the City Government website.

Types of Budget

Do city government publish the following budget	YES	NO
Outcome	●	○
Gender	●	○
Poverty	●	○
Ward	●	○



Key Observations

- Mumbai & Coimbatore publish the outcome/performance budget.
- Only nine cities out of the 43 (Vishakhapatnam, Raipur, Ahmedabad, Gandhinagar, Shimla, Bengaluru, Mumbai, Nagpur and Asansol) publishes gender inclusive budget.

Types of Budgets

Outcome budgeting: The outcome budget is a progress card on what various departments and programs have done with the amount assigned in the previous annual Budget. Additional document of outcome budget is published), Mumbai and Coimbatore.

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

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

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

ANNEXURES



■ **Annexure 1: Note on Municipal Finance Study** ■ ■ ■

In January 2021, Praja initiated Phase I of this comprehensive study, featuring 14 cities across seven states: Gujarat, Kerala, Madhya Pradesh, Maharashtra, Odisha, Tamil Nadu, and Karnataka. These states were chosen based on their rankings in the Urban Governance Index (UGI) 2020. Karnataka's inclusion was specifically due to the notable success of property tax reforms in Bengaluru, serving as a valuable case study.

After completing Phase I, Praja convened a consultation on December 3rd, 2021. This event brought together key stakeholders, including city officials, domain experts, academic representatives, and members of civil society. The discussions focused on assessing the current status of city finances and exploring potential reforms across various financial health indicators.

Building on the insights gained from the first phase, Praja expanded the scope for Phase II. This phase involved an in-depth analysis of 33 cities spanning 18 states, including the National Capital Territory (NCT) of Delhi and the Union Territories of Jammu & Kashmir.

In Phase III, this report broadened its focus to encompass all 43 cities from 28 States and 2 Union Territories and considered other revenues beyond traditional taxes. Based on expert suggestions, all the city budgets were recategorised according to NMAM incorporating a detailed examination of utility charges such as Solid Waste Management (SWM), water and sewage services, as well as development charges. This comprehensive approach aimed to provide a holistic view of the financial health of city governments and identify avenues for enhancing urban governance and financial sustainability.

Annexure 2: Budget Study Observations

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

2.1: Budget Document Format

The Ministry of Housing and Urban Development drafted the National Municipal Accounting Manual (NMAM) in 2004, suggesting a uniform accounting format for all the city governments in India. Although only a few cities follow the guidelines mentioned in NMAM, the table below shows the budget format followed by the 43 cities studied in this report. The account head represents that the accounting format used by those cities includes the detailed account heads categorised under the major account heads, while the department-wise format depicts that the detailed account heads have been listed under the department's name with no mention of the major account head.

City	Budget Format
Mumbai	Department Wise

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

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

Cities below 10 lakh population	Budget Format
Agartala	Account Head Wise
Aizawl	Account Head Wise
Asansol	Account Head Wise
Bhubaneswar	Account Head Wise
Cuttack	Account Head Wise
Dehradun	Department Wise
Dharamshala	Account Head Wise
Gandhinagar	Department Wise
Gangtok	Account Head Wise
Guwahati	Department Wise
Imphal	No Budget Data Available
Itanagar	No Budget Data Available
Kochi	Account Head Wise
Kohima	No Budget Data Available
Mangaluru	Department Wise
Panaji	Account Head Wise
Shillong	Account Head Wise
Shimla	Account Head Wise
Thiruvananthapuram	Account Head Wise
Udaipur	Account Head Wise
Warangal	Account Head Wise

Key Observations

- 26 out of 43 cities follow the account head format for budgeting, while 13 cities have department wise format.
- Srinagar just provides a list of expenses without mentioning the major account heads or department names.
- Budget data for Imphal, Itanagar and Kohima is not available.
- Even though the cities are categorized between these two formats, the details vary from city to city. The format between cities and between years for a year also differs.
- Categorisation of the budget format and account heads have been conducted following the accounting principles of NMAM.

2.2: Budget Data Availability

2.2.1: Budget Data Availability on the website of City Government

State	Cities	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-24	
		Actual	BE	Actual	BE										
Andhra Pradesh	Vijayawada														
	Vishakhapatnam														
Arunachal Pradesh	Itanagar														
	Guwahati														
Assam	Patna														
	Blisar														
Chhattisgarh	Raipur														
	Delhi														
Goa	Panaji														
	Ahmedabad														
Gujarat	Gandhinagar														
	Gunagram														
Haryana	Dharanishala														
	Shimla														
Himachal Pradesh	Srinagar														
	Ranchi														
Jammu and Kashmir	Jharkhand														
	Bengaluru														
Karnataka	Mangaluru														
	Kochi														
Kerala	Thiruvananthapuram														
	Bhopal														
Madhya Pradesh	Indore														
	Mumbai														
Maharashtra	Nagpur														
	Imphal														
Manipur	Shillong														
	Alizawl														
Meghalaya	Nagaland														
	Kohima														
Mizoram	Bhubaneswar														
	Cuttack														
Nagaland	Anrifbar														
	Jajpur														
Odisha	Rajasthan														
	Udaipur														
Punjab	Gangtok														
	Chennai														
Rajasthan	Coimbatore														
	Hyderabad														
Sikkim	Warangal														
	Agartala														
Tamil Nadu	Kanpur														
	Lucknow														
Telangana	Dehradun														
	Kolkata														
Uttar Pradesh	Asansol														
	Dehradun														
Uttarakhand	Kolkata														
	Asansol														
West Bengal															

	Available Online
	Not Available Online
	Website not accessible

2.2.1: Budget Data Availability Account Headwise

State	City	Total Revenue Income	Total Capital Income	Total Income	Total Revenue Expenditure	Total Capital Expenditure	Total Expenditure	Total Tax Revenue	Total Non Tax Revenue	Total Property Tax Revenue	Total Own Source Revenue
Andhra Pradesh	Vijayawada										
	Vishakhapatnam										
Arunachal Pradesh	Itanagar										
	Guwahati										
Assam	Patna										
	Raipur										
Delhi	Municipal Corporation of Delhi										
	Panaji										
Goa	Ahmedabad										
	Gandhinagar										
Gujarat	Gurugram										
	Dharamshala										
Haryana	Shimla										
	Srinagar										
Himachal Pradesh	Ranchi										
	Bengaluru										
Jammu and Kashmir	Mangaluru										
	Kochi										
Jharkhand	Thiruvananthapuram										
	Bhopal										
Karnataka	Indore										
	Mumbai										
Kerala	Nagpur										
	Imphal										
Madhya Pradesh	Shillong										
	Aizawl										
Maharashtra	Kohima										
	Bhubaneswar										
Manipur	Cuttack										
	Amritsar										
Meghalaya	Jaipur										
	Udaipur										
Mizoram	Gangtok										
	Chennai										
Nagaland	Coimbatore										
	Hyderabad										
Odisha	Warangal										
	Agartala										
Punjab	Kanpur										
	Lucknow										
Rajasthan	Dehradun										
	Kolkata										
Sikkim	Asansol										
Tamil Nadu											
Telangana											
Tripura											
Uttar Pradesh											
Uttarakhand											
West Bengal											

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

State	City	Total Establishment Expenses	Total Administrative Expenses	Total Operation and Maintenance Expenses	Total Interest and Finance Expenses	Total Programme Expenses	Revenue Sharing by State Govt.	Total State Govt. Grants	Central Finance Commission Grant	Grants from Centrally Sponsored Schemes	Total Grants	Total Borrowings and Loans
Andhra Pradesh	Vijayawada											
Andhra Pradesh	Vishakhapatnam											
Assam	Itanagar											
Bihar	Guwahati											
Bihar	Patna											
Chhattisgarh	Raipur											
Delhi	Municipal Corporation of Delhi											
Goa	Panaji											
Gujarat	Ahmedabad											
Gujarat	Gandhinagar											
Haryana	Gurgaon											
Himachal Pradesh	Dharamshala											
Himachal Pradesh	Shimla											
Jammu and Kashmir	Srinagar											
Jharkhand	Ranchi											
Karnataka	Bengaluru											
Karnataka	Mangaluru											
Kerala	Kochi											
Kerala	Thiruvananthapuram											
Madhya Pradesh	Bhopal											
Madhya Pradesh	Indore											
Maharashtra	Mumbai											
Maharashtra	Nagpur											
Manipur	Imphal											
Meghalaya	Shillong											
Mizoram	Aizawl											
Nagaland	Kohima											
Odisha	Bhubaneswar											
Odisha	Cuttack											
Punjab	Amritsar											
Rajasthan	Jaipur											
Rajasthan	Udaipur											
Sikkim	Gangtok											
Tamil Nadu	Chennai											
Tamil Nadu	Coimbatore											
Telangana	Hyderabad											
Telangana	Warangal											
Tripura	Agartala											
Uttar Pradesh	Kanpur											
Uttar Pradesh	Lucknow											
Uttarakhand	Dehradun											
Uttarakhand	Kolkata											
West Bengal	Asansol											

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

Annexure 3: Details of Selected Cities

3.1: List of Cities

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

3.2: Census Population Data and Estimation

The population for all 43 cities was extracted from the Census of India documents. Although while calculating the population post 2011, incremental method was used to arrive at the annual population figure.

City	Census Population						Estimates					
	1961	1971	1981	1991	2001	2011	2016	2017	2018	2019	2020	2021
Mumbai	41,52,056	59,70,575	82,43,405	99,25,891	1,19,78,450	1,24,42,373	1,31,44,411	1,32,74,660	1,34,01,521	1,35,24,996	1,36,45,085	1,37,61,787
Cities above 30 lakh Population												
City	1961	1971	1981	1991	2001	2011	2016	2017	2018	2019	2020	2021
Ahmedabad	11,99,131	17,50,134	25,34,641	33,24,197	44,70,006	55,77,940	60,68,033	61,70,229	62,73,817	63,78,797	64,85,170	65,92,935
Bengaluru	12,06,961	16,64,208	29,18,920	41,26,016	56,82,293	84,43,675	93,83,359	95,88,577	97,99,555	1,00,16,294	1,02,38,792	1,04,67,052
Chennai	17,49,600	25,72,967	32,76,622	38,41,396	43,43,645	46,46,732	48,87,669	49,31,954	49,74,939	50,16,623	50,57,006	50,96,088
Delhi	20,61,758	32,87,883	50,99,539	74,23,193	98,79,172	1,10,34,555	1,19,25,203	1,21,02,802	1,22,80,224	1,24,57,469	1,26,34,537	1,28,11,429
Hyderabad	9,31,082	16,07,396	20,93,488	29,64,638	36,12,427	37,18,651	39,43,962	39,84,748	40,24,110	40,62,046	40,98,557	41,33,642
Jaipur	4,10,376	6,36,768	10,15,160	15,18,235	23,22,575	30,46,163	33,56,354	34,22,121	34,89,131	35,57,384	36,26,880	36,97,619
Kolkata	33,06,805	37,16,377	41,26,846	43,99,819	45,80,546	44,96,694	45,69,424	45,80,270	45,89,882	45,98,260	46,05,405	46,11,316

10 to 30 lakh Population	Census Population							Estimates						
	1961	1971	1981	1991	2001	2011	2016	2017	2018	2019	2020	2021		
Amritsar	3,90,055	4,54,805	5,94,844	7,08,835	9,79,801	11,32,383	12,14,850	12,32,002	12,49,374	12,66,965	12,84,776	13,02,807		
Bhopal	2,22,948	3,84,859	6,71,018	10,62,771	14,58,416	17,98,218	19,72,422	20,08,597	20,45,217	20,82,282	21,19,791	21,57,745		
Coimbatore	3,66,799	5,65,293	7,04,514	8,16,321	9,30,882	10,50,721	11,11,739	11,23,353	11,34,770	11,45,991	11,57,014	11,67,842		
Gurugram	37,868	57,151	1,00,877	1,42,651	2,39,446	8,76,969	10,18,839	10,51,850	10,86,406	11,22,508	11,60,156	11,99,349		
Indore	3,94,941	5,60,936	8,29,327	11,07,321	15,03,237	19,64,086	21,48,643	21,87,766	22,27,626	22,68,223	23,09,557	23,51,629		
Kanpur	8,92,468	11,60,026	14,89,301	18,74,409	25,51,337	27,65,348	29,47,616	29,83,668	30,19,586	30,55,370	30,91,021	31,26,537		
Lucknow	6,15,523	7,74,644	9,47,990	16,19,115	21,85,927	28,17,105	30,81,519	31,37,942	31,95,545	32,54,328	33,14,292	33,75,436		
Nagpur	6,43,659	8,66,076	12,19,461	16,24,752	20,52,066	24,05,665	25,94,164	26,32,848	26,71,859	27,11,199	27,50,866	27,90,862		
Patna	3,64,594	4,75,300	8,13,963	9,56,417	14,31,477	16,84,222	18,29,501	18,59,622	18,90,098	19,20,930	19,52,116	19,83,657		
Raipur	1,39,792	2,05,986	3,38,245	4,52,301	7,07,469	10,10,433	11,19,694	11,43,322	11,67,542	11,92,354	12,17,758	12,43,754		
Ranchi	1,40,253	2,55,551	4,89,626	5,99,306	8,47,093	10,73,427	11,77,154	11,98,732	12,20,588	12,42,721	12,65,132	12,87,821		
Srinagar	2,85,257	4,15,271	5,94,775	Data not available	9,35,764	11,80,570	12,80,863	13,01,783	13,22,989	13,44,483	13,66,263	13,88,331		
Vijayawada	2,34,360	3,44,607	5,27,884	7,08,316	9,41,760	10,34,358	11,12,703	11,28,240	11,43,732	11,59,181	11,74,585	11,89,945		
Visakhapatnam	2,11,190	3,63,467	6,03,630	10,44,119	13,45,938	17,28,128	19,01,376	19,37,750	19,74,699	20,12,222	20,50,321	20,88,994		

Below 10 lakh Population	Census Population										Estimates					
	1961	1971	1981	1991	2001	2011	2016	2017	2018	2019	2020	2021				
Agartala	54,878	1,00,264	1,32,186	1,98,320	2,69,492	4,00,004	4,42,497	4,51,634	4,60,984	4,70,547	4,80,322	4,90,311				
Aizawl	14,257	31,740	74,493	1,55,240	2,28,280	2,93,416	3,25,799	3,32,633	3,39,587	3,46,659	3,53,850	3,61,161				
Asansol	1,68,689	2,47,578	3,16,714	4,54,513	4,75,439	5,63,917	6,04,339	6,12,495	6,20,675	6,28,880	6,37,108	6,45,360				
Bhubaneswar	38,211	1,05,491	2,19,211	4,11,542	6,48,032	8,40,834	9,32,864	9,52,211	9,71,873	9,91,848	10,12,136	10,32,739				
Cuttack	1,87,122	2,69,991	3,67,699	4,71,051	5,14,461	6,47,508	6,98,251	7,08,776	7,19,426	7,30,202	7,41,103	7,52,130				
Dehradun	1,26,918	1,66,073	2,11,416	2,83,537	4,26,674	5,69,578	6,23,570	6,35,147	6,46,983	6,59,078	6,71,433	6,84,047				
Dharamshala	Data not available	Data not available	14,522	26,803	19,124	30,764	34,932	35,852	36,802	37,781	38,790	39,827				
Gandhinagar	31,940	50,321	69,946	82,137	1,00,008	1,13,153	1,20,783	1,22,270	1,23,744	1,25,205	1,26,652	1,28,087				
Gangtok	6,848	13,308	36,747	25,024	43,711	1,00,286	1,14,328	1,17,512	1,20,822	1,24,257	1,27,817	1,31,502				
Guwahati	1,36,239	2,00,377		5,84,342	8,09,895	9,57,352	10,47,274	10,65,884	10,84,702	11,03,728	11,22,962	11,42,404				
Imphal	67,717	1,00,366	1,56,622	1,98,535	2,21,492	2,68,243	2,89,618	2,93,998	2,98,414	3,02,866	3,07,352	3,11,874				
Itanagar			6,406	16,545	35,022	59,490	67,733	69,565	71,458	73,413	75,428	77,505				
Kochi	2,77,723	4,39,066	5,13,249	5,82,588	6,58,657	6,02,046	6,14,045	6,14,810	6,15,031	6,14,706	6,13,836	6,12,422				
Kohima	7,246	21,545	34,340	51,418	77,030	99,039	1,08,941	1,10,979	1,13,037	1,15,114	1,17,210	1,19,325				
Mangaluru	1,57,167	1,95,800	2,80,779	3,60,395	4,19,306	4,88,968	5,25,057	5,32,508	5,40,036	5,47,641	5,55,325	5,63,085				
Panaji		55,368	43,165	61,767	51,106	70,991	74,764	75,252	75,652	75,963	76,185	76,318				
Shillong	72,438	87,659	1,09,244	1,31,719	1,32,867	1,43,229	1,49,853	1,51,141	1,52,417	1,53,681	1,54,933	1,56,172				
Shimla	42,597	56,032	71,608	1,04,533	1,42,555	1,69,578	1,83,550	1,86,446	1,89,377	1,92,341	1,95,339	1,98,371				
Thiruvananthapuram	2,97,819	4,35,473	5,20,125	7,54,757	8,46,479	7,43,691	7,65,737	7,68,343	7,70,347	7,71,751	7,72,553	7,72,755				
Udaipur	1,11,139	1,61,278	2,32,588	3,08,571	3,89,438	4,51,100	4,86,176	4,93,278	5,00,409	5,07,568	5,14,756	5,21,973				
Warangal	1,56,106	2,07,520	3,35,150	4,48,809	5,59,560	6,15,998	6,62,458	6,71,788	6,81,130	6,90,485	6,99,852	7,09,232				

3.3: State Municipal Acts Applicable

City	State Municipal Act
Mumbai	The Mumbai Municipal Corporation Act, 1888

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

Cities with 10 to 30 lakh population	State Municipal Act
Amritsar	Punjab Municipal Corporation Act, 1976
Bhopal	Madhya Pradesh Municipal Corporation Act, 1956
Coimbatore	Coimbatore City Municipal Corporation Act, 1981
Gurugram	The Haryana Municipal Corporation Act, 1994
Indore	Madhya Pradesh Municipal Corporation Act, 1957
Kanpur	Uttar Pradesh Municipal Corporation Act, 1959
Lucknow	
Nagpur	Maharashtra Municipal Corporations Act 1949
Patna	Bihar Municipal Act, 2007
Raipur	The Chhattisgarh Municipal Corporation Act, 1956
Ranchi	The Jharkhand Municipal Act, 2011
Srinagar	Jammu and Kashmir Municipal Corporation Act 2000
Vijayawada	The Greater Hyderabad Municipal Corporation Act, 1955
Vishakhapatnam	

Cities below 10 lakh population	State Municipal Act
Agartala	The Tripura Municipal Act, 1994
Aizwal	The Mizoram Municipalities Act, 2007
Asansol	The West Bengal Municipal Corporation Act, 2006
Bhubaneswar	Orissa Municipal Corporation Act, 2003
Cuttack	
Dehradun	Uttar Pradesh Municipal Corporation Act, 1959
Dharamshala	The Himachal Pradesh Municipal Act, 1994
Gandhinagar	The Gujarat Municipalities Act, 1963
Gangtok	Sikkim Municipalities Act 2007
Guwahati	The Guwahati Municipal Corporation Act, 1971
Imphal	The Manipur Municipalities Act, 1994
Itanagar	The Arunachal Pradesh Municipal Corporation Act, 2019
Kochi	The Kerala Municipality Act 1994
Kohima	The Nagaland Municipal Act, 2001
Mangaluru	The Karnataka Municipal Corporation Act 1976
Panaji	The City of Panaji Corporation Act, 2002
Shillong	The Meghalaya Municipal Act, 1973
Shimla	The Himachal Pradesh Municipal Act, 1994
Thiruvananthapuram	The Kerala Municipality Act 1994
Udaipur	Rajasthan Municipalities Act 2009
Warangal	The Telangana Municipalities Act, 2019

3.4: Budget Amount as per Budget Document for F.Y. 2023-24 (Rs. in Crores)

City	Budget Amount
Mumbai	52,619.07

Cities above 30 lakh population	Budget Amount
Ahmedabad	9,482
Bengaluru	11,883
Chennai	8,026
Delhi	16,024
Hyderabad	6,224
Jaipur	1,006
Kolkata	4,687

Cities with 10 to 30 lakh population	Budget Amount
Amritsar	394
Bhopal	3,306
Coimbatore	3,029
Gurugram	2,075
Indore	7,341
Kanpur	1,908
Lucknow	2,056
Nagpur	3,337
Patna	2,432
Raipur	1,609
Ranchi	2,801
Srinagar	Data Not Available
Vijayawada	1,420
Vishakhapatnam	4,303

Cities below 10 lakh population	Budget Amount
Agartala	397
Aizwal	117
Asansol	422
Bhubaneswar	690
Cuttack	603
Dehradun	246
Dharamshala	205
Gandhinagar	950
Gangtok	42
Guwahati	1,014
Imphal	Data Not Available
Itanagar	Data Not Available
Kochi	1,075
Kohima	Data Not Available
Mangaluru	222
Panaji	98
Shillong	39
Shimla	181
Thiruvananthapuram	1,504
Udaipur	525
Warangal	612

Chapter 6. Detailed Analysis and Observations for each city

In this section, the study team articulated budget document observations for all the 43 cities individually. The Municipal Corporations across India have their individual formats and accounting structure to present the budget books. Since the nomenclature by the city governments lack uniformity, the research team collaborated with domain-experts to study the budget as per the standard accounting principles. Further, the team sorted Tax and Non-Tax account heads to avoid any anomaly in arriving at total figures. The report is called a provisional work because the research team is in the process of categorising account heads, analysing the financial ratios and filling in data gaps for the cities under research. In this chapter, the team studies the budget format, highlights the difficulties in assessing and sorting the data, discrepancies in account heads and calculation of financial ratios, while also highlights the process to obtain the missing data from various Municipal Corporations.

6.1 Mumbai

(Rs. In Lakhs)

Heads / Particulars	2016-17	2017-18			2018-19			2019-20			2020-21			2021-22			2022-23			2023-24
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE	
Opening Balance	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	-	
Revenue Receipts	26,77,563	-	-	27,76,447	-	-	27,79,084	-	-	29,82,056	-	-	31,01,153	-	-	48,10,970	-	-	-	
Capital Receipts	16,67,365	-	-	15,05,286	-	-	14,18,347	-	-	15,87,800	-	-	16,35,269	-	-	14,70,589	-	-	-	
Total Municipal Receipts (2+3)	43,44,928	-	-	42,81,733	-	-	41,97,432	-	-	45,69,856	-	-	47,36,421	-	-	62,81,559	-	-	-	
Revenue Expenditure	21,23,564	-	-	22,48,773	-	-	22,82,946	-	-	26,91,175	-	-	27,60,992	-	-	41,10,636	-	-	-	
Capital Expenditure	1,06,90,386	-	-	1,20,31,007	-	-	1,28,78,255	-	-	1,37,19,982	-	-	1,43,19,044	-	-	1,66,30,605	-	-	-	
Total Municipal Expenditure (5+6)	1,28,13,951	-	-	1,42,79,780	-	-	1,51,61,200	-	-	1,64,11,157	-	-	1,70,80,036	-	-	2,07,41,241	-	-	-	
Revenue Deficit (2-5)	5,53,999	-	-	5,27,674	-	-	4,96,139	-	-	2,90,881	-	-	3,40,161	-	-	7,00,334	-	-	-	
Capital Deficit (3-6)	-90,23,021	-	-	-1,05,25,721	-	-	-1,14,59,908	-	-	-1,21,32,182	-	-	-1,26,83,776	-	-	-1,51,60,016	-	-	-	
Fiscal Deficit (4-7)	-84,69,022	-	-	-99,98,047	-	-	-1,09,63,769	-	-	-1,18,41,301	-	-	-1,23,43,615	-	-	-1,44,59,682	-	-	-	
Year End Closing Balance (1+4-7)	-84,69,022	-	-	-99,98,047	-	-	-1,09,63,769	-	-	-1,18,41,301	-	-	-1,23,43,615	-	-	-1,44,59,682	-	-	-	
Property Tax	1,29,193	-	-	1,39,774	-	-	1,40,476	-	-	1,46,445	-	-	1,51,110	-	-	1,59,108	-	-	-	
Other Taxes	10,76,337	-	-	5,82,401	-	-	4,11,429	-	-	4,00,855	-	-	4,29,732	-	-	5,30,110	-	-	-	
Municipal Own Tax Income (12+13)	12,05,530	-	-	7,22,175	-	-	5,51,905	-	-	5,47,299	-	-	5,80,842	-	-	6,89,218	-	-	-	
Water & Sewerage User Charge	0	-	-	138	-	-	226	-	-	220	-	-	1,289	-	-	148	-	-	-	
Solid Waste Management (SWM) Charge	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	-	
Other User Charges / Rent /interest/ sale revenue etc.	10,62,782	-	-	11,12,605	-	-	11,25,080	-	-	12,66,017	-	-	12,40,630	-	-	18,88,413	-	-	-	
Development Charge/Building Permission Charge	3,71,645	-	-	3,16,169	-	-	2,24,304	-	-	2,20,675	-	-	1,56,513	-	-	11,12,996	-	-	-	
Municipal Own Non-tax income (15+16+17+18)	14,34,427	-	-	14,28,912	-	-	13,49,610	-	-	14,86,912	-	-	13,98,432	-	-	30,01,558	-	-	-	
Municipal Own Total Income (14+19)	26,39,957	-	-	21,51,087	-	-	19,01,516	-	-	20,34,211	-	-	19,79,274	-	-	36,90,775	-	-	-	
Central Finance Commission (CFC) Revenue Grant	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	-	
Any other revenue grant from Central Government	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	-	
Total Central Government Revenue Transfers (21+22)	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	-	
Assignments & devolutions/compensatory grants	1,115	-	-	3,099	-	-	2,904	-	-	3,212	-	-	2,057	-	-	1,966	-	-	-	
State Finance Commission (SFC) Revenue Grant	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	-	
Other Grants and Funds	36,491	-	-	6,20,286	-	-	8,74,657	-	-	9,44,632	-	-	11,19,736	-	-	11,18,229	-	-	-	
Total State Transfers (24+25+26)	37,606	-	-	6,23,385	-	-	8,77,562	-	-	9,47,844	-	-	11,21,793	-	-	11,20,195	-	-	-	
Total Revenue Grants (23+27)	37,606	-	-	6,23,385	-	-	8,77,562	-	-	9,47,844	-	-	11,21,793	-	-	11,20,195	-	-	-	
Total Revenue Receipts (20+28)	26,77,563	-	-	27,74,472	-	-	27,79,077	-	-	29,82,056	-	-	31,01,066	-	-	48,10,970	-	-	-	
Capital Receipts -Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	13,77,882	-	-	12,22,333	-	-	-1,71,051	-	-	14,19,388	-	-	14,70,698	-	-	12,99,307	-	-	-	
Secured Loans and Unsecured Loans	45,264	-	-	38,394	-	-	31,754	-	-	26,406	-	-	21,957	-	-	18,082	-	-	-	
Central Finance Commission (CFC) Capital Grant	1,350	-	-	1,350	-	-	1,350	-	-	1,350	-	-	1,350	-	-	1,350	-	-	-	
State Finance Commission (SFC) Capital Grant	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	-	
Capital Grants Receipts under Central Schemes	1,99,991	-	-	2,00,332	-	-	1,28,840	-	-	1,29,204	-	-	1,29,613	-	-	1,40,397	-	-	-	
Capital Grants Receipts under State Schemes	42,878	-	-	42,878	-	-	11,548	-	-	11,453	-	-	11,650	-	-	11,453	-	-	-	
Total Central Finance Commission (CFC) Grant (21+32)	1,350	-	-	1,350	-	-	1,350	-	-	1,350	-	-	1,350	-	-	1,350	-	-	-	
Total State Finance Commission (CFC) Grant (25+33)	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	-	
Total Capital Grants (32+33)	2,44,219	-	-	2,44,559	-	-	1,41,738	-	-	1,42,006	-	-	1,42,613	-	-	1,53,200	-	-	-	
Total Grants (28+34)	2,81,825	-	-	8,67,944	-	-	10,19,300	-	-	10,89,851	-	-	12,64,406	-	-	12,73,394	-	-	-	
Total Capital Receipts (30+31+32+33)	16,67,365	-	-	15,05,286	-	-	2,441	-	-	15,87,800	-	-	16,35,269	-	-	14,70,589	-	-	-	
Extra Ordinary Receipts	1,05,56,698	-	-	1,20,23,640	-	-	1,32,84,440	-	-	1,42,36,276	-	-	1,50,32,064	-	-	1,75,40,916	-	-	-	
Total Municipal Receipts (29+40+41)	1,49,01,627	-	-	1,63,03,397	-	-	1,60,65,959	-	-	1,88,06,131	-	-	1,97,68,399	-	-	2,38,22,474	-	-	-	
Salary Establishment Expenditure	7,95,100	-	-	8,38,891	-	-	9,03,616	-	-	11,42,938	-	-	11,54,911	-	-	13,38,512	-	-	-	
Administrative Expenditure	79,110	-	-	74,667	-	-	67,670	-	-	72,440	-	-	78,545	-	-	77,633	-	-	-	
Operation & Maintenance (O&M) Expenditure	2,56,259	-	-	2,87,720	-	-	3,17,201	-	-	2,91,983	-	-	4,12,537	-	-	4,65,329	-	-	-	
Loan interest and other finance charges paid	5,360	-	-	4,683	-	-	4,146	-	-	3,709	-	-	3,188	-	-	2,539	-	-	-	
Programme Expenditure	17,655	-	-	15,402	-	-	18,443	-	-	13,868	-	-	13,768	-	-	14,293	-	-	-	
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period Item, Transfer to funds	9,70,080	-	-	10,27,410	-	-	9,71,870	-	-	11,66,235	-	-	10,98,042	-	-	22,12,330	-	-	-	
Total Revenue Expenditure (43+44+45+46+47+48)	21,23,564	-	-	22,48,773	-	-	22,82,946	-	-	26,91,175	-	-	27,60,992	-	-	41,10,636	-	-	-	
Total Capital Expenditure	44,70,806	-	-	48,30,995	-	-	52,20,325	-	-	58,08,421	-	-	43,48,325	-	-	74,61,520	-	-	-	
Extra Ordinary Expenditure	62,19,581	-	-	72,00,012	-	-	25,98,903	-	-	79,11,561	-	-	0	-	-	91,69,085	-	-	-	
Total Municipal Expenditure (49+50+51)	1,28,13,951	-	-	1,42,79,780	-	-	1,01,02,173	-	-	1,64,11,157	-	-	71,09,317	-	-	2,07,41,241	-	-	-	

Key Observations

- The budget document of Brihanmumbai Municipal Corporation (BMC) is a robust and comprehensive one. Due to the size of the corporation and the number of services provided, the financial accounting style makes the Mumbai budget a wide-ranging document with many volumes and sections (fund codes).
- Mumbai uses the department-wise format for each Fund Code to publish its budget document. Even though Mumbai includes 'Budget at a Glance' in its budget, it prepares budget summary for all fund codes rather than summary for all the account heads.
- Moreover, Mumbai Budget shows the summary for its account heads in the budget speech, but that is only the case for Budget Estimates (BE), while Revised Estimates (RE) and Actuals are not shown. Mumbai does not include Revised Estimates (RE) in its budget for either major/minor account heads or for detailed account heads. If all the minor account heads for each department were to be manually entered to obtain the value for the account heads, it would have been a time-consuming activity with a high scope of inaccuracy and error caused during the process.
- On discussing these data gaps with the officials at BMC, it was communicated that Actuals values can be obtained from Audit department by referring to the Audit reports.
- It is important to note that as Mumbai has various components like water tax, sewerage tax, education cess, etc. in its Property Tax collection. Therefore, the value for general tax under these components has been considered as Property Tax value.

6.2 Cities above 30 lakh population

Ahmedabad

(Rs. In Lakhs)

Data Points	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	
Opening Balance	11	11	11	11		11	9	9		9	8	8		8	1	1		9	9	0		9	9	9	
Revenue Receipts	3,40,602	4,93,400	3,95,100	3,56,741	72%	5,24,000	4,30,000	3,91,045	75%	5,73,893	4,77,054	3,90,922	68%	6,41,212	4,90,000	4,49,762	70%	5,91,350	5,11,194	4,87,017	82%	6,35,205	4,74,849	7,44,600	
Capital Receipts	1,71,245	3,31,000	2,45,000	1,87,604	57%	3,49,000	2,52,500	2,23,600	64%	4,12,358	2,97,725	1,97,366	48%	5,45,791	2,67,500	1,59,886	29%	3,82,050	2,71,450	1,86,855	49%	4,10,254	2,77,300	3,97,492	
Total Municipal Receipts (2+3)	5,11,847	8,24,400	6,40,100	5,44,345	66%	8,73,000	6,82,500	6,14,645	70%	9,86,251	7,74,779	5,88,288	60%	11,87,003	7,57,500	6,09,648	51%	9,73,400	7,82,644	6,73,872	69%	10,45,459	7,52,149	11,42,092	
Revenue Expenditure	2,49,913	3,24,100	2,90,000	2,84,603	88%	3,50,000	3,23,000	3,16,345	90%	3,92,742	3,69,992	3,31,680	84%	4,22,666	4,14,600	3,99,456	95%	4,23,050	3,95,250	4,08,254	97%	4,70,451	4,50,000	5,50,708	
Capital Expenditure	2,07,316	3,31,000	2,45,000	1,96,412	59%	3,49,000	2,52,500	2,18,318	63%	4,12,358	2,97,725	2,46,895	60%	5,45,791	2,67,500	2,26,623	42%	3,82,050	2,71,450	2,46,158	64%	4,10,254	2,77,300	3,97,492	
Total Municipal Expenditure (5+6)	4,57,229	6,55,100	5,35,000	4,81,015	73%	6,99,000	5,75,500	5,34,663	76%	8,05,100	6,67,717	5,78,575	72%	9,68,458	6,82,100	6,26,079	65%	8,05,100	6,66,700	6,54,413	81%	8,80,705	7,27,300	9,48,200	
Revenue Deficit (2-5)	90,689	1,69,300	1,05,100	72,139		1,74,000	1,07,000	74,700		1,81,151	1,07,063	59,243		2,18,546	75,400	50,305		1,68,300	1,15,944	78,762		1,64,754	24,849	1,93,892	
Capital Deficit (3-6)	-36,071	0	0	-8,808		0	0	5,282		0	0	-49,529		0	0	-66,737		0	0	-59,303		0	0	0	
Fiscal Deficit (4-7)	54,618	1,69,300	1,05,100	63,330		1,74,000	1,07,000	79,982		1,81,151	1,07,063	9,714		2,18,546	75,400	-16,432		1,68,300	1,15,944	19,459		1,64,754	24,849	1,93,892	
Year End Closing Balance (1+4-7)	54,629	1,69,311	1,05,111	63,341		1,74,011	1,07,009	79,991		1,81,160	1,07,071	9,722		2,18,554	75,401	-16,431		1,68,309	1,15,953	19,459		1,64,763	24,858	1,93,901	
Property Tax	41,711	56,637	49,010	42,299	75%	63,176	48,226	46,225	73%	57,176	54,315	47,472	83%	59,075	51,436	49,899	84%	68,007	64,197	62,806	92%	83,461	82,534	1,21,117	
Other Taxes	47,386	61,021	57,200	55,856	92%	68,152	58,109	58,069	85%	69,974	62,620	59,586	85%	73,260	53,403	58,445	80%	68,749	65,518	68,786	100%	78,652	81,635	1,08,748	
Municipal Own Tax Income (12+13)	89,098	1,17,659	1,06,210	98,154	83%	1,31,328	1,06,335	1,04,295	79%	1,27,149	1,16,935	1,07,058	84%	1,32,335	1,04,838	1,08,344	82%	1,36,756	1,29,715	1,31,592	96%	1,62,113	1,64,169	2,29,865	
Water & Sewerage User Charge	1,152	1,292	1,308	946	73%	1,318	1,458	1,257	95%	1,808	1,583	1,008	56%	1,583	1,577	1,675	106%	1,599	1,679	1,621	101%	1,496	2,000	2,403	
Solid Waste Management (SWM) Charge	77	135	95	32	23%	130	95	91	70%	100	195	111	111%	220	370	178	81%	370	371	105	28%	371	120	171	
Other User Charges / Rent /interest/ sale revenue etc.	92,042	1,36,228	94,469	90,154	66%	1,36,999	1,05,546	1,00,956	74%	1,53,146	1,12,737	1,02,829	67%	1,95,272	1,24,441	1,08,807	56%	1,72,437	1,35,796	1,13,267	66%	1,58,798	96,690	1,98,442	
Development Charge/Building Permission Charge	27,999	45,260	27,465	26,935	60%	49,725	22,713	19,935	40%	55,610	21,769	15,354	28%	75,314	26,625	11,399	15%	50,106	36,608	21,055	42%	47,904	19,577	87,302	
Municipal Own Non-tax income (15+16+17+18)	1,21,271	1,82,915	1,23,337	1,18,067	65%	1,88,172	1,29,812	1,22,239	65%	2,10,664	1,36,284	1,19,301	57%	2,72,389	1,53,013	1,22,060	45%	2,24,512	1,74,454	1,36,048	61%	2,08,569	1,18,386	2,88,318	
Municipal Own Total Income (14+19)	2,10,368	3,00,573	2,29,547	2,16,222	72%	3,19,500	2,36,147	2,26,533	71%	3,37,813	2,53,219	2,26,359	67%	4,04,724	2,57,852	2,30,404	57%	3,61,268	3,04,169	2,67,640	74%	3,70,682	2,82,555	5,18,182	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	
Any other revenue grant from Central Government	697	4,955	5,500	681	14%	5,650	8,953	5,915	105%	10,463	7,995	2,702	26%	8,320	55,068	52,328	62%	16,177	36,606	60,011	371%	16,350	10,961	7,150	
Total Central Government Revenue Transfers (21+22)	697	4,955	5,500	681	14%	5,650	8,953	5,915	105%	10,463	7,995	2,702	26%	8,320	55,068	52,328	62%	16,177	36,606	60,011	371%	16,350	10,961	7,150	
Assignments & devolutions/compensatory grants	88,564	1,22,200	1,14,125	1,05,196	86%	1,29,500	1,30,950	1,05,975	82%	1,50,800	1,50,325	1,06,887	71%	1,51,500	1,07,100	1,05,135	69%	1,31,500	1,05,200	1,04,639	80%	1,55,300	1,12,160	1,19,912	
State Finance Commission (SFC) Revenue Grant	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	
Other Grants and Funds	42,004	67,172	47,428	35,822	53%	69,350	55,400	53,967	78%	76,617	66,716	57,104	75%	79,168	72,480	62,449	79%	84,905	65,719	54,727	64%	93,373	69,673	99,856	
Total State Transfers (24+25+26)	1,30,568	1,89,372	1,61,553	1,41,018	74%	1,98,850	1,86,350	1,59,943	80%	2,27,417	2,17,041	1,63,991	72%	2,30,668	1,79,580	1,67,584	73%	2,16,405	1,70,919	1,59,365	73%	2,48,673	1,81,833	2,19,768	
Total Revenue Grants (23+27)	1,31,265	1,94,327	1,67,053	1,41,699	73%	2,04,500	1,95,303	1,65,857	81%	2,37,880	2,25,036	1,66,693	70%	2,38,988	2,34,648	2,19,911	92%	2,32,582	2,07,525	2,19,377	94%	2,65,023	1,92,794	2,26,918	
Total Revenue Receipts (20+28)	3,41,633	4,94,900	3,96,600	3,57,921	72%	5,24,000	4,31,450	3,92,390	75%	5,75,693	4,78,254	3,93,052	68%	6,43,712	4,92,500	4,50,316	70%	5,93,850	5,11,694	4,87,017	82%	6,35,705	4,75,349	7,45,100	
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FS, Sale or Lease of Land etc.)	90,690	1,76,800	1,15,660	79,540	45%	1,82,000	1,08,000	74,650	41%	1,91,308	1,13,625	56,732	30%	2,28,791	87,411	52,004	23%	1,89,425	1,29,031	78,762	42%	1,94,979	58,406	2,16,392	
Secured Loans and Unsecured Loans	0	21,000	1,750	2,805	13%	26,000	20,000	20,000	77%	56,000	50,000	0	0%	6,000	2,500	0	0%	51,000	15,500	3,000	6%	40,500	78,500	33,500	
Central Finance Commission (CFC) Capital Grant	9,966	8,000	8,000	11,541	144%	7,000	6,770	13,158	188%	10,000	21,300	21,113	211%	20,000	15,974	18,200	91%	20,000	19,000	18,269	91%	9,200	9,200	9,200	
State Finance Commission (SFC) Capital Grant	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	
Capital Grants Receipts under Central Schemes	8,135	39,910	25,990	16,895	42%	37,300	33,805	33,376	89%	64,600	30,255	41,768	65%	1,16,510	47,725	19,477	17%	32,710	23,125	79	0%	27,450	19,051	33,710	
Capital Grants Receipts under State Schemes	61,423	83,790	92,100	75,644	90%	96,700	82,475	81,071	84%	88,650	81,345	75,623	85%	1,71,990	1,11,390	69,650	40%	86,415	84,294	86,745	100%	1,37,625	1,11,643	1,04,190	
Total Central Finance Commission (CFC) Grant (21+32)	9,966	8,000	8,000	11,541	144%	7,000	6,770	13,158	188%	10,000	21,300	21,113	211%	20,000	15,974	18,200	91%	20,000	19,000	18,269	91%	9,200	9,200	9,200	
Total State Finance Commission (SFC) Grant (25+33)	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	
Total Capital Grants (32+33)	79,524	1,31,700	1,26,090	1,04,079	79%	1,41,000	1,23,050	1,27,605	91%	1,63,250	1,32,900	1,38,504	85%	3,08,500	1,75,089	1,07,328	35%	1,39,125	1,26,419	1,05,093	76%	1,74,275	1,39,894	1,47,100	
Total Grants (28+34)	2,10,789	3,26,027	2,93,143	2,45,779	75%	3,45,500	3,18,353	2,93,462	85%	4,01,130	3,57,936	3,05,198	76%	5,47,488	4,09,737	3,27,239	60%	3,71,707	3,33,944	3,24,470	87%	4,39,298	3,32,688	3,74,018	
Total Capital Receipts (30+31+32+33)	1,70,214	3,29,500	2,43,500	1,86,424	57%	3,49,000	2,51,050	2,22,255	64%	4,10,558	2,96,525	1,95,236	48%	5,43,291	2,65,000	1,59,332	29%	3,79,550	2,70,950	1,86,855	49%	4,09,754	2,76,800	3,96,992	
Extra Ordinary Receipts	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	
Total Municipal Receipts (29+40+41)	5,11,847	8,24,400	6,40,100	5,44,345	66%	8,73,000	6,82,500	6,14,645	70%	9,86,251	7,74,779	5,88,288	60%	11,											

Key Observations:

- Similar to Mumbai and Delhi, Ahmedabad Municipal Corporation (AMC) also publishes their budget document in the department-wise format. Instead of following the accounting principle suggested by the National Municipal Accounting Manual (NMAM), in AMC budget document the account heads are mentioned under each department and not separately sorted.
- Even though AMC breaks down its budget elements under each department, it publishes a summary of all the accounting heads making study of the budget convenient.
- Out of seven budget documents (2017-18 to 2023-24), Ahmedabad has three years published in English, whereas remaining three have been published in their regional language, Gujarati. Due to language barrier, the team had to extract the budget data from the Gujarati file referring to their budget codes, without clarity to what the account heads actually translated to. Additionally, the numbers were written in Gujarati, making the budget study process complicated.
- AMC is one of the cities where the nomenclatures mentioned as a major account head is 'Non-Tax Revenue Income' rather than following the nomenclatures stated in the NMAM (i.e., Rental Income from Municipal Properties, Fees and User Charges etc.). Due to this variation in the accounting style and having a department-wise budgeting format, it was complex to distinguish which elements have to be included in Non-Tax Revenue.
- Even though the total value for grants received was derived from the budget summary, it was extremely difficult which detailed account heads were part of revenue and capital grants account. Not all cities mention the word 'Grant' for each fund/grant received from State government and Central Government. This made it difficult to map which detailed account heads are considered as grants.

Bengaluru

(Rs. In Lakhs)

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23	2023-24	
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE
Opening Balance	0	394	0	0		439	0	0		403	403	0		165	0	0		352	0	0		558	0	552
Revenue Receipts	3,59,084	6,62,949	7,51,398	3,81,684	58%	7,05,914	7,37,976	4,11,874	58%	8,94,314	7,06,383	4,18,994	47%	7,22,439	4,23,629	4,43,353	61%	5,44,954	5,13,904	5,21,834	96%	5,55,338	5,56,795	6,74,803
Capital Receipts	2,69,682	3,36,632	0	3,27,130	97%	3,07,034	0	2,92,269	95%	2,70,576	0	2,15,538	80%	3,67,319	2,27,902	3,04,520	83%	3,83,827	3,27,902	3,64,625	95%	4,92,532	3,61,612	5,13,202
Total Municipal Receipts (2+3)	6,28,766	9,99,581	7,51,398	7,08,814	71%	10,12,948	7,37,976	7,04,143	70%	11,64,890	7,06,383	6,34,532	54%	10,89,758	6,51,531	7,47,873	69%	9,28,781	8,41,806	8,86,459	95%	10,47,870	9,18,407	11,88,005
Revenue Expenditure	2,01,049	3,28,851	7,51,353	2,87,203	87%	3,62,173	7,38,012	3,02,318	83%	4,73,387	7,06,621	2,89,696	61%	4,75,182	2,98,632	3,49,542	74%	4,06,800	3,71,483	3,93,202	97%	5,16,519	3,68,706	4,80,510
Capital Expenditure	3,29,912	6,70,603	0	4,52,407	67%	6,51,112	0	4,68,625	72%	6,91,550	0	3,85,519	56%	6,14,402	3,53,770	3,91,329	64%	5,21,880	4,80,965	3,99,433	77%	5,31,574	5,82,922	7,07,753
Total Municipal Expenditure (5+6)	5,30,961	9,99,455	7,51,353	7,39,610	74%	10,13,285	7,38,012	7,70,943	76%	11,64,937	7,06,621	6,75,215	58%	10,89,584	6,52,402	7,40,871	68%	9,28,680	8,52,448	7,92,635	85%	10,48,093	9,51,627	11,88,263
Revenue Deficit (2-5)	1,58,035	3,34,098	46	94,481		3,43,741	-36	1,09,556		4,20,927	-238	1,29,298		2,47,257	1,24,997	93,811		1,38,154	1,42,421	1,28,632		38,819	1,88,090	1,94,293
Capital Deficit (3-6)	-60,230	-3,33,971	0	-1,25,277		-3,44,078	0	-1,76,356		-4,20,974	0	-1,69,981		-2,47,083	-1,25,868	-86,809		-1,38,053	-1,53,063	-34,809		-99,042	-2,21,310	-1,94,551
Fiscal Deficit (4-7)	97,805	126	46	-30,796		-337	-36	-66,800		-47	-238	-40,683		174	-871	7,002		101	-10,642	93,823		223	-33,220	-258
Year End Closing Balance (1+4-7)	97,805	520	46	-30,796		102	-36	-66,800		356	165	-40,683		339	-871	7,002		453	-10,642	93,823		-235	-33,220	294
Property Tax	1,84,669	3,03,650	1,98,530	1,77,528	58%	3,48,650	2,05,316	2,10,029	60%	3,95,061	2,37,295	2,36,592	60%	3,96,051	2,23,205	2,40,248	61%	3,13,585	2,62,300	2,47,676	79%	3,37,250	3,01,790	4,13,740
Other Taxes	2,847	12,561	2,693	1,854	15%	9,025	1,004	135	1%	4,195	60	35	1%	3,821	31	313	8%	5,285	110	25	0%	210	92	5,000
Municipal Own Tax Income (12+13)	1,87,516	3,16,211	2,01,223	1,79,383	57%	3,57,675	2,06,320	2,10,164	59%	3,99,256	2,37,356	2,36,626	59%	3,99,872	2,23,236	2,40,560	60%	3,18,870	2,62,410	2,47,701	78%	3,37,460	3,01,882	4,18,740
Water & Sewerage User Charge	3	60	3	3	6%	4	2	3	71%	3	2	0	0%	3	0	0	0%	0	0	0	0%	0	0	0
Solid Waste Management (SWM) Charge	7,735	16,500	5,100	5,433	33%	25,000	6,000	5,897	24%	12,000	7,000	6,659	55%	17,500	6,500	6,564	38%	8,000	7,500	6,948	87%	6,000	7,500	10,000
Other User Charges / Rent /interest/ sale revenue etc.	81,593	1,56,705	95,323	88,879	57%	1,74,053	97,841	1,03,273	59%	1,88,408	77,657	70,304	37%	1,26,980	69,525	76,118	60%	98,698	76,788	88,394	90%	1,14,170	1,09,701	1,35,879
Development Charge/Building Permission Charge	31,212	51,155	35,800	31,288	61%	52,100	33,150	33,652	65%	52,500	26,701	21,965	42%	36,002	18,859	18,840	52%	24,830	14,150	24,181	97%	29,550	30,500	40,400
Municipal Own Non-tax income (15+16+17+18)	1,20,542	2,24,420	1,36,226	1,25,603	56%	2,51,157	1,36,993	1,42,825	57%	2,52,911	1,11,360	98,929	39%	1,80,485	94,885	1,01,522	56%	1,31,528	98,438	1,19,523	91%	1,49,720	1,47,701	1,86,279
Municipal Own Total Income (14+19)	3,08,058	5,40,631	3,37,449	3,04,986	56%	6,08,832	3,43,313	3,52,988	58%	6,52,167	3,48,715	3,35,555	51%	5,80,356	3,18,121	3,42,083	59%	4,50,398	3,60,848	3,67,224	82%	4,87,180	4,49,583	6,05,019
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0
Any other revenue grant from Central Government	0	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0
Total Central Government Revenue Transfers (21+22)	0	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0
Assignments & devolutions/compensatory grants	0	0	0	0	0%	0	0	0	0%	50,000	15,644	6,262	13%	10,000	6,963	0	0%	10,000	6,000	4,148	41%	10,500	6,500	6,500
State Finance Commission (SFC) Revenue Grant	69,638	81,036	73,876	75,868		82,342	86,639	88,326		1,19,035	90,035	51,476		78,099	47,933	45,659		52,856	52,856	52,029		31,870	55,424	34,918
Other Grants and Funds	0	0	0	0	0%	0	0	0	0%	0	0	25,701	0%	0	55,612	55,612	0%	31,700	94,200	98,433	311%	25,788	45,288	28,366
Total State Transfers (24+25+26)	69,638	81,036	73,876	75,868	94%	82,342	86,639	88,326	107%	1,69,035	1,05,679	83,439	49%	88,099	1,10,508	1,01,271	115%	94,556	1,53,056	1,54,610	164%	68,158	1,07,212	69,784
Total Revenue Grants (23+27)	69,638	81,036	73,876	75,868	94%	82,342	86,639	88,326	107%	1,69,035	1,05,679	83,439	49%	88,099	1,10,508	1,01,271	115%	94,556	1,53,056	1,54,610	164%	68,158	1,07,212	69,784
Total Revenue Receipts (20+28)	3,77,696	6,21,667	4,11,325	3,80,853	61%	6,91,174	4,29,953	4,41,314	64%	8,21,202	4,54,394	4,18,994	51%	6,68,455	4,28,629	4,43,353	66%	5,44,954	5,13,904	5,21,834	96%	5,55,338	5,56,795	6,74,803
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	14,001	23,440	16,016	14,320	61%	27,925	16,200	16,386	59%	31,500	18,903	17,740	56%	31,500	20,230	20,315	64%	32,525	26,480	27,492	85%	1,36,230	66,010	1,57,200
Secured Loans and Unsecured Loans	0	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0
Central Finance Commission (CFC) Capital Grant	31,048	26,530	26,530	26,530	100%	30,172	30,173	30,172	100%	40,576	48,785	48,785	120%	55,800	27,900	27,900	50%	42,100	27,900	27,950	66%	43,600	11,610	46,100
State Finance Commission (SFC) Capital Grant	0	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0
Capital Grants Receipts under Central Schemes	6,255	9,316	3,015	1,000	11%	515	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0
Capital Grants Receipts under State Schemes	2,13,019	3,08,103	2,83,102	2,99,600	97%	2,46,002	2,44,500	2,40,080	98%	2,30,000	1,72,500	1,44,708	63%	3,00,002	2,00,002	2,53,328	84%	3,00,002	3,00,002	3,04,545	102%	3,00,002	3,50,002	3,00,002
Total Central Finance Commission (CFC) Grant (21+32)	31,048	26,530	26,530	26,530	100%	30,172	30,173	30,172	100%	40,576	48,785	48,785	120%	55,800	27,900	27,900	50%	42,100	27,900	27,950	66%	43,600	11,610	46,100
Total State Finance Commission (CFC) Grant (25+33)	69,638	81,036	73,876	75,868		82,342	86,639	88,326		1,19,035	90,035	51,476		78,099	47,933	45,659		52,856	52,856	52,029		31,870	55,424	34,918
Total Capital Grants (32+33)	2,50,322	3,43,949	3,12,647	3,27,130	95%	2,76,689	2,74,673	2,70,252	98%	2,70,576	2,21,285	1,93,492	72%	3,55,802	2,27,902	2,81,228	79%	3,42,102	3,27,902	3,32,495	97%	3,43,602	3,61,612	3,46,102
Total Grants (28+34)	3,19,960	4,24,985	3,86,523	4,02,997	95%	3,59,031	3,61,312	3,58,577	100%	4,39,611	3,26,964	2,76,931	63%	4,43,901	3,38,410	3,82,498								

Key Observations:

- Bruhat Bengaluru Mahanagar Palike (BBMP), recently has created a new website for the city corporation and is transitioning from the old portal to the new website. Thus, as of October 2022 none of the budget and account files were available on either of the website. Therefore, the soft copies for budget documents were collected during our visit to the city.
- Following a department-wise format, BBMP does not provide summary for the account heads but has account head wise budget provided under each department. Thus, the total account (e.g. - Fees and User charges) was calculated by adding the value for that head mentioned under each department.
- Instead of giving the account head summary, BBMP shows department summary for its income and expenditure, owing to its department wise format.
- Bengaluru has 3 accounts in its budget: Revenue Account, Capital Account and Extra-Ordinary Account.
- It was also seen that the overall structure and format of changes had slightly changed over years thus, data for Actuals and Revised Estimates for few years not available. Although after discussions with officials, data for actuals for those years was obtained. Likewise, BBMP budget document also averts to show the revenue and capital values for Actuals and Revised Estimates in their existing format.
- BBMP also uses different nomenclature for accounts heads of Non-Tax Revenue category rather than the format suggested by NMAM.

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23	-	2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE
Opening Balance	8,907	2,475	-24,281	1,742	-	-20,833	62,609	3,363	-	-17,513	15,579	14,369	-	1,584	55,749	15,919	-	1,858	99,114	28,529	-	13,380	33,142	-10,482
Revenue Receipts	2,23,798	3,19,292	2,46,602	2,27,690	71%	3,22,813	3,01,626	2,56,273	79%	3,54,744	2,85,996	2,67,849	76%	3,08,121	3,20,107	3,03,184	98%	2,93,526	3,06,715	2,98,460	102%	2,82,477	3,79,012	4,13,170
Capital Receipts	1,59,829	2,03,166	1,74,600	1,65,702	82%	1,85,300	1,26,880	1,46,726	79%	1,72,270	1,66,644	1,56,526	91%	1,79,822	1,67,245	1,87,873	104%	2,08,400	1,17,321	1,07,440	52%	2,52,880	3,00,720	3,55,450
Total Municipal Receipts (2+3)	3,83,626	5,22,458	4,21,202	3,93,392	75%	5,08,113	4,28,506	4,02,999	79%	5,27,014	4,52,640	4,24,375	81%	4,87,943	4,87,352	4,91,057	101%	5,01,926	4,24,036	4,05,900	81%	5,35,357	6,79,732	7,68,620
Revenue Expenditure	2,52,302	3,15,822	2,95,384	2,52,922	80%	3,26,979	3,29,447	2,89,001	88%	3,58,224	3,23,381	2,83,697	79%	3,81,507	3,58,261	3,01,598	79%	3,48,183	3,71,308	3,24,604	93%	3,61,335	4,30,776	4,46,629
Capital Expenditure	2,03,376	2,18,595	1,61,600	1,19,400	55%	1,98,500	2,17,000	1,29,631	65%	1,86,000	1,78,500	1,24,892	67%	1,90,000	2,13,388	1,24,709	66%	2,43,821	1,65,323	1,09,367	45%	2,51,024	3,16,388	3,56,016
Total Municipal Expenditure (5+6)	4,55,678	5,34,417	4,56,984	3,72,322	70%	5,25,479	5,46,447	4,18,632	80%	5,44,224	5,01,881	4,08,589	75%	5,71,507	5,71,649	4,26,307	75%	5,92,004	5,36,631	4,33,971	73%	6,12,359	7,47,164	8,02,645
Revenue Deficit (2-5)	-28,504	3,470	-48,782	-25,232	-	-4,166	-27,821	-32,728	-	-3,480	-37,385	-15,848	-	-73,386	-38,154	1,586	-	-54,657	-64,593	-26,144	-	-78,858	-51,764	-33,459
Capital Deficit (3-6)	-43,547	-15,429	13,000	46,302	-	-13,200	-90,120	17,095	-	-13,730	-11,856	31,634	-	-10,178	-46,143	63,164	-	-35,421	-48,002	-1,927	-	1,856	-15,668	-566
Fiscal Deficit (4-7)	-72,052	-11,959	-35,782	21,070	-	-17,366	-1,17,941	-15,633	-	-17,210	-49,241	-15,786	-	-83,564	-84,297	64,750	-	-90,078	-1,12,595	-28,071	-	-77,002	-67,432	-34,025
Year End Closing Balance (1+4-7)	-63,145	-9,484	-60,063	22,812	-	-38,200	-55,332	-12,270	-	-34,723	-33,662	30,155	-	-81,980	-28,548	80,669	-	-88,220	-13,481	458	-	-63,622	-34,290	-44,507
Property Tax	93,988	1,05,035	85,012	84,065	80%	1,35,012	1,15,719	99,362	74%	1,53,020	1,16,003	1,16,141	76%	89,004	70,602	68,067	76%	75,702	91,262	88,474	117%	97,282	1,73,262	1,93,017
Other Taxes	26,389	35,152	31,852	31,201	89%	51,352	44,227	37,069	72%	56,152	55,402	40,981	73%	60,402	46,402	35,365	59%	53,502	46,400	41,475	78%	48,960	52,170	55,180
Municipal Own Tax Income (12+13)	1,20,377	1,40,187	1,16,864	1,15,266	82%	1,86,364	1,59,946	1,36,431	73%	2,09,172	1,71,405	1,57,122	75%	1,49,406	1,17,004	1,03,432	69%	1,29,204	1,37,662	1,29,949	101%	1,46,242	2,25,432	2,48,197
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Solid Waste Management (SWM) Charge	117	175	108	110	63%	125	117	126	101%	135	138	133	98%	152	114	127	84%	115	370	602	525%	400	180	239
Other User Charges / Rent /interest/ sale revenue etc.	27,959	51,210	57,028	41,940	82%	57,103	60,682	43,768	77%	62,242	55,025	39,091	63%	63,291	53,479	52,512	83%	56,957	52,961	43,390	76%	53,335	33,120	40,983
Development Charge/Building Permission Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Municipal Own Non-tax income (15+16+17+18)	28,075	51,386	57,136	42,051	82%	57,228	60,799	43,893	77%	62,377	55,162	39,223	63%	63,443	53,593	52,638	83%	57,072	53,331	43,992	77%	53,735	33,300	41,222
Municipal Own Total Income (14+19)	1,48,452	1,91,572	1,74,000	1,57,317	82%	2,43,592	2,20,746	1,80,325	74%	2,71,549	2,26,568	1,96,345	72%	2,12,848	1,70,597	1,56,070	73%	1,86,276	1,90,993	1,73,941	93%	1,99,977	2,58,732	2,89,419
Central Finance Commission (CFC) Revenue Grant	21,999	25,000	19,000	9,393	-	20,000	22,100	11,299	-	22,500	12,500	12,499	-	30,000	60,000	51,878	-	28,400	36,000	18,100	-	28,400	27,500	30,000
Any other revenue grant from Central Government	12,877	7,120	4,300	5,283	74%	8,100	5,690	6,994	86%	4,600	4,350	5,607	122%	4,600	1,850	12,758	277%	2,100	19,361	23,682	1128%	3,700	18,500	8,700
Total Central Government Revenue Transfers (21+22)	34,876	32,120	23,300	14,676	46%	28,100	27,790	18,292	65%	27,100	16,850	18,106	67%	34,600	61,850	64,636	187%	52,100	55,361	41,782	80%	32,100	46,000	38,700
Assignments & devolutions/compensatory grants	39,260	68,000	48,000	54,605	80%	50,000	52,000	60,250	121%	55,000	41,500	50,769	92%	45,000	52,500	46,661	104%	55,000	50,000	58,736	107%	50,000	60,000	85,000
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Grants and Funds	1,209	100	1,302	1,092	1092%	1,120	1,091	700	62%	1,095	978	2,629	240%	172	35,160	35,817	20818%	150	10,361	24,000	15988%	200	14,280	50
Total State Transfers (24+25+26)	40,469	68,100	49,302	55,697	82%	51,120	53,091	60,950	119%	56,095	42,478	53,398	95%	45,172	87,660	82,478	183%	55,150	60,361	82,736	150%	50,200	74,280	85,050
Total Revenue Grants (23+27)	75,345	1,00,220	72,602	70,373	70%	79,220	80,881	79,243	100%	83,195	59,328	71,504	86%	79,772	1,49,510	1,47,114	184%	1,07,250	1,15,722	1,24,518	116%	82,300	1,20,280	1,23,750
Total Revenue Receipts (20+28)	2,23,798	2,91,792	2,46,601	2,27,690	78%	3,22,812	3,01,627	2,59,567	80%	3,54,744	2,85,896	2,67,849	76%	2,92,620	3,20,107	3,03,184	104%	2,93,526	3,06,715	2,98,459	102%	2,82,277	3,79,012	4,13,170
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	37,585	61,700	39,800	38,875	63%	48,300	44,130	59,585	123%	51,170	38,150	42,334	83%	32,200	28,500	24,490	76%	29,200	34,555	32,199	110%	26,280	53,200	57,400
Secured Loans and Unsecured Loans	80,787	83,500	95,090	89,526	107%	62,000	21,910	21,559	35%	25,000	351	351	1%	25,000	13,250	15,988	64%	50,000	3,000	2,991	6%	54,998	44,859	63,000
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Capital Grants Receipts under Central Schemes	305	1,700	3,850	2,569	151%	2,450	2,076	2,675	109%	6,700	29,632	23,490	351%	18,717	16,495	16,538	88%	6,000	3,266	234	4%	7,400	12,137	5,250
Capital Grants Receipts under State Schemes	41,153	56,266	35,860	34,732	62%	72,550	58,764	62,907	87%	89,400	98,511	90,351	101%	93,905	1,09,000	1,30,856	139%	1,23,200	76,500	72,016	58%	1,64,202	1,90,524	2,29,800
Total Central Finance Commission (CFC) Grant (21+32)	21,999	25,000	19,000	9,393	38%	20,000	22,100	11,299	56%	22,500	12,500	12,499	56%	30,000	60,000	51,878	173%	50,000	36,000	18,100	36%	28,400	27,500	30,000
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Capital Grants (32+33)	41,458	57,966	39,710	37,301	64%	75,000	60,840	65,582	87%	96,100	1,28,143	1,13,841	118%	1,12,622	1,25,495	1,47,395	131%	1,29,200	79,766	72,250	56%	1,71,602	2,02,661	2,35,050
Total Grants (28+34)	1,16,803	1,58,186	1,12,312	1,07,674	68%	1,54,220	1,41,721	1,44,825	94%	1,79,295	1,87,470	1,85,345	103%	1,92,394	2,75,005	2,94,509	153%	2,36,450	1,95,487	1,96,768	83%	2,53,902	3,22,941	3,58,800
Total Capital Receipts (30+31+32+33)	1,59,829	2,03,166	1,74,600	1,65,702	82%	1,85,300	1,26,880	1,46,726	79%	1,72,270	1,66,644	1,56,526	91%	1,69,822	1,67,245	1,87,873	111%	2,08,400	1,17,321	1,07,439	52%	2,52,880	3,00,720	3,55,450
Extra Ordinary Receipts	19,907	28,410	15,555	0	-	21,520	0	23,659	0	28,368	77,247	0	-	22,205	84,055	77,716	-	1,04,255	82,704	92,179	-	1,02,740	98,745	1,02,689
Total Municipal Receipts (29+40+41)	4,03,533	5,23,368	4,36,756	3,93,392	75%	5,29,632	4,28,507	4,29,953	81%	5,27,014	4,80,907	5,01,622	95%	4,84,647	5,71,407	5,68,774	117%	6,06,181	5,06,739	4,98,077	82%	6,37,897	7,78,477	8,71,309
Salary Establishment Expenditure	1,04,266	1,31,289	1,30,776	1,1																				

Key Observations:

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

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE
Opening Balance	74,422	4,954	1,29,597	1,46,832	-	14,403	1,63,962	1,36,651	-	78,315	1,45,490	1,82,028	-	63,511	1,31,980	1,31,980	-	68,976	60,404	1,53,730	-	13,904	48,480	50,823
Revenue Receipts	27,66,399	16,01,449	15,72,491	7,53,881	47%	16,68,348	11,60,606	10,52,113	63%	18,52,825	15,03,094	9,58,894	52%	19,05,215	13,84,897	8,12,435	43%	16,11,814	15,70,753	9,82,723	61%	11,43,951	14,82,773	15,52,396
Capital Receipts	1,19,816	76,480	0	1,91,284	250%	31,060	0	85,667	276%	1,06,615	0	3,16,660	297%	1,23,720	0	2,38,473	193%	1,04,480	0	0	0%	0	0	0
Total Municipal Receipts (2+3)	28,86,216	16,77,929	15,72,491	9,45,164	56%	16,99,408	11,60,606	11,37,780	67%	19,59,440	15,03,094	12,75,553	65%	20,28,935	13,84,897	10,50,908	52%	17,16,294	15,70,753	9,82,723	57%	11,43,951	14,82,773	15,52,396
Revenue Expenditure	8,12,845	16,04,703	15,46,131	7,56,596	47%	18,85,240	12,59,563	10,52,933	56%	19,19,228	15,92,194	10,16,395	53%	20,08,896	13,94,428	9,12,911	45%	17,42,247	16,40,069	10,19,040	58%	11,47,542	14,80,430	16,02,446
Capital Expenditure	1,11,851	14,465	0	1,51,301	1046%	83,561	0	1,09,024	130%	83,023	0	1,68,104	202%	5,025	0	1,79,936	3581%	5,023	0	0	0%	0	0	0
Total Municipal Expenditure (5+6)	9,24,696	16,19,168	15,46,131	9,07,897	56%	19,68,801	12,59,563	11,61,957	59%	20,02,251	15,92,194	11,84,499	59%	20,13,921	13,94,428	10,92,847	54%	17,47,270	16,40,069	10,19,040	58%	11,47,542	14,80,430	16,02,446
Revenue Deficit (2-5)	19,53,554	-3,255	26,361	-2,715	-	-2,16,892	-98,957	-820	-	-66,403	-89,099	-57,501	-	-1,03,681	-9,531	-1,00,476	-	-1,30,433	-69,315	-36,316	-	-3,591	2,343	-50,050
Capital Deficit (3-6)	7,966	62,015	0	39,983	-	-52,501	0	-23,357	-	23,592	0	1,48,555	-	1,18,695	0	58,537	-	99,457	0	0	-	0	0	0
Fiscal Deficit (4-7)	19,61,519	58,760	26,361	37,268	-	-2,69,393	-98,957	-24,177	-	-42,811	-89,099	91,054	-	15,014	-9,531	-41,939	-	-30,976	-69,315	-36,316	-	-3,591	2,343	-50,050
Year End Closing Balance (1+4-7)	20,35,942		1,55,958	1,84,099	-	-2,54,990	65,005	1,12,474	-	35,504	56,391	2,73,082	-	78,525	1,22,449	90,041	-	37,999	-8,911	1,17,413	-	10,313	50,823	773
Property Tax	2,68,953	0	0	2,70,899	-	0	0	3,19,143	-	0	0	2,73,105	-	0	0	2,90,710	-	0	0	0	-	0	0	0
Other Taxes	1,53,187	0	0	1,61,460	-	0	0	1,71,742	-	0	0	1,62,687	-	0	0	99,093	-	0	0	1,46,132	-	0	0	0
Municipal Own Tax Income (12+13)	4,22,141	0	0	4,32,358	-	0	0	4,90,885	-	0	0	4,78,792	-	0	0	3,89,803	-	0	0	5,24,761	-	0	0	0
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Solid Waste Management (SWM) Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other User Charges / Rent /interest/ sale revenue etc.	1,29,715	0	0	1,69,572	-	0	0	1,71,028	-	0	0	2,58,959	-	0	0	2,18,388	-	0	0	1,97,024	-	0	0	0
Development Charge/Building Permission Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Municipal Own Non-tax income (15+16+17+18)	1,29,715	0	0	1,69,572	-	0	0	1,71,028	-	0	0	2,58,959	-	0	0	2,18,388	-	0	0	1,97,024	-	0	0	0
Municipal Own Total Income (14+19)	5,51,855	0	0	6,01,930	-	0	0	6,61,913	-	0	0	7,37,750	-	0	0	6,08,191	-	0	0	7,21,785	-	0	0	0
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Assignments & devolutions/compensatory grants	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Grants and Funds	2,67,167	0	0	2,87,293	-	0	0	3,87,726	-	0	0	2,48,184	-	0	0	2,03,491	-	0	0	1,62,982	-	0	0	0
Total State Transfers (24+25+26)	2,67,167	0	0	2,87,293	-	0	0	3,87,726	-	0	0	2,48,184	-	0	0	2,03,491	-	0	0	1,62,982	-	0	0	0
Total Revenue Grants (23+27)	2,67,167	0	0	2,87,293	-	0	0	3,87,726	-	0	0	2,48,184	-	0	0	2,03,491	-	0	0	1,62,982	-	0	0	0
Total Revenue Receipts (20+28)	8,19,022	0	0	8,89,223	-	0	0	10,49,639	-	0	0	9,85,935	-	0	0	8,11,682	-	0	0	8,84,767	-	0	0	0
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Secured Loans and Unsecured Loans	54,900	0	0	125	-	0	0	467	-	0	0	17,841	-	0	0	8,773	-	0	0	0	-	0	0	0
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Capital Grants Receipts under Central Schemes	2,164	0	0	2,645	-	0	0	7,485	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Capital Grants Receipts under State Schemes	1,16,353	0	0	1,49,358	-	0	0	61,867	-	0	0	2,29,592	-	0	0	1,68,219	-	0	0	0	-	0	0	0
Total Central Finance Commission (CFC) Grant (21+32)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Capital Grants (32+33)	1,18,516	0	0	1,52,004	-	0	0	69,352	-	0	0	2,29,592	-	0	0	1,68,219	-	0	0	0	-	0	0	0
Total Grants (28+34)	3,85,684	0	0	4,39,296	-	0	0	4,57,078	-	0	0	4,77,776	-	0	0	3,71,709	-	0	0	1,62,982	-	0	0	0
Total Capital Receipts (30+31+32+33)	1,73,416	0	0	1,52,129	-	0	0	69,819	-	0	0	2,47,433	-	0	0	1,76,991	-	0	0	0	-	0	0	0
Extra Ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Municipal Receipts (29+36+37)	9,92,439	0	0	10,41,352	-	0	0	11,19,458	-	0	0	12,33,368	-	0	0	9,88,673	-	0	0	8,84,767	-	0	0	0
Salary Establishment Expenditure	6,30,279	0	0	7,65,132	-	0	0	8,44,051	-	0	0	8,06,773	-	0	0	7,53,068	-	0	0	8,03,185	-	0	0	0
Administrative Expenditure	53,832	0	0	44,325	-	0	0	48,206	-	0	0	90,313	-	0	0	81,660	-	0	0	62,325	-	0	0	0
Operation & Maintenance (O&M) Expenditure	87,538	0	0	91,792	-	0	0	1,33,939	-	0	0	1,23,026	-	0	0	69,198	-	0	0	88,669	-	0	0	0
Loan interest and other finance charges paid	14,033	0	0	11,549	-	0	0	10,471	-	0	0	346	-	0	0	0	-	0	0	0	-	0	0	0
Programme Expenditure	5,948	0	0	12,109	-	0	0	3,381	-	0	0	4,676	-	0	0	2,180	-	0	0	15,205	-	0	0	0
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period Item, Transfer to funds	7,255	0	0	8,792	-	0	0	10,190	-	0	0	10,156	-	0	0	9,570	-	0	0	12,677	-	0	0	0
Total Revenue Expenditure (43+44+45+46+47+48+49)	7,98,884	0	0	9,33,700	-	0	0	10,50,239	-	0	0	10,35,289	-	0	0	9,15,675	-	0	0	9,82,062	-	0	0	0
Total Capital Expenditure (50+51+52+53)	1,50,852	0	0	2,06,777	-	0	0	1,23,088	-	0	0	2,53,412	-	0	0	1,92,274	-	0	0	0	-	0	0	0
Extra Ordinary Expenditure	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Municipal Expenditure (49+54+55)	9,49,737	0	0	11,40,477	-	0	0	11,73,326	-	0	0	12,88,701	-	0	0	11,07,949	-	0	0	9,82,062	-	0	0	0

Key Observations:

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

Hyderabad

(Rs. In Lakhs)

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	
Opening Balance	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Revenue Receipts	2,34,316	2,92,682	2,90,528	2,57,038	88%	3,32,500	2,90,700	2,87,995	87%	3,21,000	3,09,000	3,22,979	101%	3,66,700	3,29,600	2,93,745	80%	3,57,100	3,28,810	3,13,828	88%	3,43,400	3,68,100	3,96,700	
Capital Receipts	46,208	3,02,673	5,15,179	96,880	32%	10,47,500	6,39,570	57,874	6%	8,73,000	2,62,500	1,18,450	14%	2,63,000	3,19,600	2,98,646	114%	3,18,600	4,82,433	2,37,041	74%	3,29,440	3,24,400	2,75,700	
Total Municipal Receipts (2+3)	2,80,524	5,95,355	8,05,707	3,53,919	59%	13,80,000	9,30,270	3,45,869	25%	11,94,000	5,71,500	4,41,429	37%	6,29,700	6,49,200	5,92,391	94%	6,75,700	8,11,243	5,50,869	82%	6,72,840	6,92,500	6,72,400	
Revenue Expenditure	2,10,655	2,61,627	2,50,921	1,93,951	74%	2,67,500	2,54,000	2,04,402	76%	2,80,800	2,62,900	1,91,026	68%	2,75,000	2,30,400	2,10,903	77%	2,41,400	2,60,000	2,55,574	106%	2,80,000	2,66,700	2,66,700	
Capital Expenditure	77,556	3,02,673	5,15,179	1,79,728	59%	10,47,500	6,39,500	1,80,406	17%	8,73,000	2,62,500	1,26,641	15%	2,63,000	3,19,600	3,24,218	123%	3,18,600	5,34,803	3,55,467	112%	3,75,670	4,25,800	4,05,700	
Total Municipal Expenditure (5+6)	2,88,211	5,64,300	7,66,100	3,73,680	66%	13,15,000	8,93,500	3,84,807	29%	11,53,800	5,25,400	3,17,667	28%	5,38,000	5,50,000	5,35,121	99%	5,60,000	7,94,803	6,11,041	109%	6,55,670	6,92,500	6,72,400	
Revenue Deficit (2-5)	23,661	31,055	39,607	63,087	-	65,000	36,700	83,593	-	40,200	46,100	1,31,953	-	91,700	99,200	82,842	-	1,15,700	68,810	58,254	-	63,400	1,01,400	1,30,000	
Capital Deficit (3-6)	-31,347	0	0	-82,848	-	0	70	-1,22,531	-	0	0	-8,191	-	0	0	-25,572	-	0	-52,370	-1,18,426	-	-46,230	-1,01,400	-1,30,000	
Fiscal Deficit (4-7)	-7,687	31,055	39,607	-19,761	-	65,000	36,770	-38,938	-	40,200	46,100	1,23,762	-	91,700	99,200	57,270	-	1,15,700	16,440	-60,172	-	17,170	0	0	
Year End Closing Balance (1+4-7)	-7,687	31,055	39,607	-19,761	-	65,000	36,770	-38,938	-	40,200	46,100	1,23,762	-	91,700	99,200	57,270	-	1,15,700	16,440	-60,172	-	17,170	0	0	
Property Tax	1,20,408	1,28,566	1,36,290	1,39,266	108%	1,72,518	1,56,499	1,47,202	85%	1,69,399	1,56,100	1,59,761	94%	1,80,300	1,85,000	1,70,129	94%	1,85,000	1,65,000	1,46,657	79%	1,70,000	1,80,000	2,00,000	
Other Taxes	0	1	2	0	0%	2	1	0	0%	1	0	0	0%	0	0	0	-	0	0	0	-	0	0	0	
Municipal Own Tax Income (12+13)	1,20,408	1,28,567	1,36,292	1,39,266	108%	1,72,520	1,56,500	1,47,202	85%	1,69,400	1,56,100	1,59,761	94%	1,80,300	1,85,000	1,70,129	94%	1,85,000	1,65,000	1,46,657	79%	1,70,000	1,80,000	2,00,000	
Water & Sewerage User Charge	485	853	284	183	21%	308	631	137	44%	667	78	54	8%	85	43	5	6%	51	20	9	18%	20	20	20	
Solid Waste Management (SWM) Charge	305	212	112	100	47%	122	391	267	220%	407	325	194	48%	324	179	34	10%	224	550	462	207%	550	550	590	
Other User Charges / Rent / Interest/ sale revenue etc.	58,376	50,005	53,070	37,954	76%	56,244	38,616	30,418	54%	41,173	33,517	26,247	64%	37,401	31,598	31,751	85%	35,560	43,827	43,803	123%	55,642	65,009	68,569	
Development Charge/Building Permission Charge	36,781	51,732	49,847	51,868	100%	51,858	49,712	75,209	145%	52,609	72,130	86,609	165%	75,521	63,599	51,283	68%	70,981	80,253	84,978	120%	80,678	75,521	80,521	
Municipal Own Non-tax income (15+16+17+18)	95,949	1,02,802	1,03,314	90,105	88%	1,08,532	89,351	1,06,031	98%	94,856	1,06,050	1,13,104	119%	1,13,331	95,418	83,073	73%	1,06,815	1,24,650	1,29,252	121%	1,36,890	1,41,100	1,49,700	
Municipal Own Total Income (14+19)	2,16,357	2,31,369	2,39,606	2,29,371	99%	2,81,052	2,45,851	2,53,233	90%	2,64,256	2,62,150	2,72,865	103%	2,93,631	2,80,418	2,53,202	86%	2,91,815	2,89,650	2,75,909	95%	3,06,890	3,21,100	3,49,700	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Assignments & devolutions/compensatory grants	17,256	58,330	49,118	27,354	47%	49,118	43,317	34,211	70%	55,300	46,010	49,861	90%	72,700	46,010	0	0%	65,210	1,010	0	0%	1,010	10,000	10,000	
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	37,742	-	0	37,500	37,287	-	35,400	37,000	37,000	
Other Grants and Funds	703	2,983	1,804	314	11%	2,330	1,533	551	24%	1,444	840	252	17%	369	3,172	2,800	759%	75	650	632	843%	100	0	0	
Total State Transfers (24+25+26)	17,959	61,313	50,922	27,668	45%	51,448	44,850	34,762	68%	56,744	46,850	50,113	88%	73,069	49,182	40,542	55%	65,285	39,160	37,919	58%	36,510	47,000	47,000	
Total Revenue Grants (23+27)	17,959	61,313	50,922	27,668	45%	51,448	44,850	34,762	68%	56,744	46,850	50,113	88%	73,069	49,182	40,542	55%	65,285	39,160	37,919	58%	36,510	47,000	47,000	
Total Revenue Receipts (20+28)	2,34,316	2,92,682	2,90,528	2,57,038	88%	3,32,500	2,90,700	2,87,995	87%	3,21,000	3,09,000	3,22,979	101%	3,66,700	3,29,600	2,93,744	80%	3,57,100	3,28,810	3,13,828	88%	3,43,400	3,68,100	3,96,700	
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	1	0	25,081	0	-	48,375	22,235	0	0%	24,150	30,650	0	0%	73,365	82,720	0	0%	97,845	0	0	0%	0	0	0	
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Central Finance Commission (CFC) Capital Grant	13,001	36,300	36,981	18,645	51%	42,601	36,460	9,318	22%	41,882	41,882	20,778	50%	35,000	60,000	45,550	130%	61,500	25,000	23,900	39%	35,400	23,600	25,900	
State Finance Commission (SFC) Capital Grant	0	2,24,000	77,001	0	-	1,80,220	1,93,900	23,500	-	2,36,700	1,66,650	82,260	-	1,29,335	1,62,332	1,27,525	-	1,22,451	1,79,664	1,61,293	-	1,30,289	1,79,500	1,21,800	
Capital Grants Receipts under Central Schemes	14,205	5,000	2,83,217	59,402	1188%	6,82,014	3,41,300	220	0%	5,19,100	0	0	0%	0	0	1,25,000	-	0	1,64,803	45,000	-	40,670	52,600	57,600	
Capital Grants Receipts under State Schemes	18,966	37,343	92,866	18,302	49%	94,255	25,293	7,023	7%	30,764	11,967	3,454	11%	12,883	13,081	571	4%	35,236	1,05,466	791	2%	1,13,081	63,700	65,400	
Total Central Finance Commission (CFC) Grant (21+32)	13,001	36,300	36,981	18,645	51%	42,601	36,460	9,318	22%	41,882	41,882	20,778	50%	35,000	60,000	45,550	130%	61,500	25,000	23,900	39%	35,400	23,600	25,900	
Total State Finance Commission (CFC) Grant (25+33)	0	2,24,000	77,001	0	-	1,80,220	1,93,900	23,500	-	2,36,700	1,66,650	82,260	-	1,29,335	1,62,332	1,65,267	-	1,22,451	2,17,164	1,98,580	-	1,65,689	2,16,500	1,58,800	
Total Capital Grants (32+33)	46,172	3,02,643	4,90,065	96,349	32%	9,99,090	5,96,953	40,061	4%	8,28,446	2,20,499	1,06,492	13%	1,77,218	2,35,413	2,98,646	169%	2,19,187	4,74,933	2,30,984	105%	3,19,440	3,19,400	2,70,700	
Total Grants (28+34)	64,131	3,63,956	5,40,987	1,24,017	34%	10,50,538	6,41,802	74,823	7%	8,85,190	2,67,349	1,56,605	18%	2,50,287	2,84,595	3,39,188	136%	2,84,472	5,14,093	2,68,903	95%	3,55,950	3,66,400	3,17,700	
Total Capital Receipts (30+31+32+33)	46,174	3,02,643	5,15,146	96,349	32%	10,47,465	6,19,188	40,061	4%	8,52,596	2,51,149	1,06,492	12%	2,50,583	3,18,133	2,98,646	119%	3,17,032	4,74,933	2,30,984	73%	3,19,440	3,19,400	2,70,700	
Extra Ordinary Receipts	35	30	34	532	-	36	20,383	17,813	-	20,405	11,351	120	-	12,417	15	0	-	16	75	61	-	100	50	50	
Total Municipal Receipts (29+36+37)	2,80,524	5,95,355	8,05,707	3,53,919	59%	13,80,000	9,30,270	3,45,869	25%	11,94,000	5,71,500	4,41,428	37%	6,29,700	6,49,200	5,92,390	94%	6,75,700	8,11,243	5,50,868	82%	6,72,840	6,92,500	6,72,400	
Salary Establishment Expenditure	1,14,061	1,32,640	1,34,415	1,16,737	88%	1,48,879	1,37,111	1,14,467	77%	1,50,638	1,37,200	1,13,488	75%	1,41,500	1,12,522	1,15,132	81%	1,28,591	1,42,542	1,40,090	109%	1,44,829	1,		

Key Observations:

- Hyderabad does not have the budgets published for 2017-18 and 2019-20 on the Greater Hyderabad Municipal Corporation (GHMC) website.
- GHMC has followed the account head format of budgeting, as per NMAM but for the year 2022-23 the format of budget was changed where the detailed account heads were sorted under department/function titles.
- GHMC's Own Tax Income includes certain types of Property Tax Receipts i.e., Properties Tax, Vacant Land, State Government Properties and Rebate on Early Payment of Property Tax.

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	
Opening Balance	19,409	28,846	28,846	31,773	-	28,846	28,846	34,265	-	28,846	28,846	24,106	-	28,846	28,846	6,139	-	28,846	7,060	7,060	-	7,060	18,236	18,236	
Revenue Receipts	44,071	85,624	72,045	52,390	61%	1,01,026	78,843	48,519	48%	1,05,471	71,963	54,721	52%	72,938	41,026	54,456	75%	49,299	49,906	44,021	89%	55,106	68,602	76,577	
Capital Receipts	28,937	57,120	53,146	13,121	23%	84,260	80,885	37,158	44%	81,536	80,885	21,638	27%	52,592	31,835	24,121	46%	32,861	31,154	17,186	52%	34,454	16,498	24,033	
Total Municipal Receipts (2+3)	73,008	1,42,744	1,25,191	65,511	46%	1,85,286	1,59,728	85,677	46%	1,87,007	1,52,848	76,359	41%	1,25,529	72,861	78,577	63%	82,160	81,060	61,206	74%	89,560	85,100	1,00,610	
Revenue Expenditure	47,932	76,570	66,749	51,562	67%	83,000	85,451	63,045	76%	1,00,268	80,246	67,747	68%	61,649	48,144	62,485	101%	52,076	43,031	35,690	69%	49,605	49,685	55,066	
Capital Expenditure	12,711	68,582	58,442	15,585	23%	1,02,286	74,277	32,791	32%	86,739	72,602	26,578	31%	63,880	24,717	15,171	24%	30,084	38,029	14,341	48%	39,955	35,415	45,544	
Total Municipal Expenditure (5+6)	60,643	1,45,152	1,25,191	67,147	46%	1,85,286	1,59,728	95,836	52%	1,87,007	1,52,848	94,325	50%	1,25,529	72,861	77,656	62%	82,160	81,060	50,030	61%	89,560	85,100	1,00,610	
Revenue Deficit (2-5)	-3,861	9,054	5,296	828	-	-18,026	-6,608	-14,526	-	5,203	-8,283	-13,026	-	-11,288	-7,118	-8,030	-	-2,777	6,875	8,331	-	5,501	18,917	21,511	
Capital Deficit (3-6)	16,226	-11,462	-5,296	-2,464	-	-18,026	6,608	4,367	-	-5,203	8,283	-4,940	-	-11,288	7,118	8,950	-	2,777	-6,875	2,845	-	-5,501	-18,917	-21,511	
Fiscal Deficit (4-7)	12,364	-2,408	0	-1,636	-	0	0	-10,159	-	0	0	-17,967	-	0	0	921	-	0	0	11,176	-	0	0	0	
Year End Closing Balance (1+4-7)	31,773	26,438	28,846	30,137	-	28,846	28,846	24,106	-	28,846	28,846	6,139	-	28,846	28,846	7,060	-	28,846	7,060	18,236	-	7,060	18,236	18,236	
Property Tax	6,252	23,000	15,150	6,221	27%	27,450	15,030	4,443	16%	27,400	10,050	7,333	27%	17,110	10,020	7,225	42%	12,500	9,276	4,631	37%	11,500	8,188	11,892	
Other Taxes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Municipal Own Tax Income (12+13)	6,252	23,000	15,150	6,221	27%	27,450	15,030	4,443	16%	27,400	10,050	7,333	27%	17,110	10,020	7,225	42%	12,500	9,276	4,631	37%	11,500	8,188	11,892	
Water & Sewerage User Charge	83	151	86	69	45%	151	151	2	1%	151	151	15	10%	91	11	329	363%	16	451	416	2598%	451	301	451	
Solid Waste Management (SWM) Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Other User Charges / Rent interest/ sale revenue etc.	8,684	24,650	19,986	12,456	51%	27,545	18,882	8,297	30%	28,062	16,980	8,243	29%	18,236	5,275	9,022	49%	7,233	8,779	5,886	81%	10,055	6,671	7,811	
Development Charge/Building Permission Charge	1,365	6,000	5,000	3,189	53%	6,100	5,000	1,397	23%	6,100	5,000	1,761	29%	3,700	700	981	27%	850	1,000	1,267	149%	1,000	2,000	1,490	
Municipal Own Non-tax income (15+16+17+18)	10,132	30,801	25,072	15,713	51%	33,796	24,033	9,696	29%	34,313	22,131	10,019	29%	22,026	5,986	10,332	47%	8,099	10,230	7,569	93%	11,506	8,972	9,752	
Municipal Own Total Income (14+19)	16,384	53,801	40,222	21,934	41%	61,246	39,063	14,139	23%	61,713	32,181	17,352	28%	39,136	16,006	17,557	45%	20,599	19,506	12,201	59%	23,066	17,160	21,644	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	16,092	
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	16,092	
Assignments & devolutions/compensatory grants	27,687	31,823	31,823	30,456	96%	39,780	39,780	33,501	84%	43,758	39,780	36,851	84%	28,800	25,000	36,071	125%	25,800	25,800	26,555	103%	27,500	29,500	32,000	
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Other Grants and Funds	0	0	0	0	-	0	0	878	-	0	0	517	-	5,000	20	826	17%	2,900	4,600	5,265	182%	4,600	5,850	6,841	
Total State Transfers (24+25+26)	27,687	31,823	31,823	30,456	96%	39,780	39,780	34,379	86%	43,758	39,780	37,369	85%	33,800	25,020	36,897	109%	28,700	30,400	31,820	111%	32,100	35,350	38,841	
Total Revenue Grants (23+27)	27,687	31,823	31,823	30,456	96%	39,780	39,780	34,379	86%	43,758	39,780	37,369	85%	33,800	25,020	36,897	109%	28,700	30,400	31,820	111%	32,100	51,442	54,933	
Total Revenue Receipts (20+28)	44,071	85,624	72,045	52,390	61%	1,01,026	78,843	48,519	48%	1,05,471	71,963	54,721	52%	72,936	41,026	54,454	75%	49,299	49,906	44,021	89%	55,106	68,602	76,577	
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Secured Loans and Unsecured Loans	0	5,000	10,000	0	0%	22,500	8,000	0	0%	8,000	8,000	0	0%	4,800	10,000	0	0%	10,000	10,000	8,000	80%	0	0	0	
Central Finance Commission (CFC) Capital Grant	9,920	7,000	8,000	4,128	59%	8,000	9,500	9,603	120%	9,000	9,500	17,867	199%	7,180	12,080	0	0%	10,000	10,000	0	0%	12,000	0	0	
State Finance Commission (SFC) Capital Grant	7,956	7,000	7,800	6,504	-	8,000	9,000	9,120	-	9,000	9,000	2,318	-	6,600	4,300	14,527	-	5,500	4,300	5,987	-	5,500	5,500	6,500	
Capital Grants Receipts under Central Schemes	7,031	12,650	8,800	1,473	12%	18,350	19,350	2,407	13%	23,126	19,350	751	3%	14,566	1,051	1,381	9%	1,201	3,451	1,299	108%	3,451	3,141	3,441	
Capital Grants Receipts under State Schemes	687	1,410	1,530	0	0%	6,380	23,020	15,232	239%	13,380	23,020	0	0%	8,028	2,400	7,273	91%	3,650	955	136	4%	1,100	855	990	
Total Central Finance Commission (CFC) Grant (21+32)	9,920	7,000	8,000	4,128	59%	8,000	9,500	9,603	120%	9,000	9,500	17,867	199%	7,180	12,080	0	0%	10,000	10,000	0	0%	12,000	16,092	16,092	
Total State Finance Commission (CFC) Grant (25+33)	7,956	7,000	7,800	6,504	-	8,000	9,000	9,120	-	9,000	9,000	2,318	-	6,600	4,300	14,527	-	5,500	4,300	5,987	-	5,500	5,500	6,500	
Total Capital Grants (32+33)	25,593	28,060	26,130	12,105	43%	40,730	60,870	36,362	89%	54,506	60,870	20,935	38%	36,374	19,831	23,180	64%	20,351	18,706	7,422	36%	22,051	9,496	10,931	
Total Grants (28+34)	55,280	59,883	57,953	42,560	71%	80,510	1,00,650	70,741	88%	98,264	1,00,650	58,304	59%	70,174	44,851	60,077	86%	49,051	49,106	39,242	80%	54,151	60,938	65,864	
Total Capital Receipts (30+31+32+33)	23,529	36,130	36,130	12,105	37%	63,230	68,870	36,362	58%	62,506	68,870	20,935	33%	41,174	29,831	23,180	56%	30,351	28,706	15,422	51%	22,051	9,496	10,931	
Extra Ordinary Receipts	3,344	24,060	17,016	1,017	-	21,030	12,015	797	-	19,030	12,015	703	-	11,418	2,004	941	-	2,510	2,448	1,764	-	12,403	7,002	13,102	
Total Municipal Receipts (29+40+41)	73,008	1,42,744	1,25,191	65,511	46%	1,85,286	1,59,728	85,677	46%	1,87,007	1,52,848	76,359	41%	1,25,528	72,861	78,575	63%	82,160	81,060	61,206	74%	89,560	85,100	1,00,610	
Salary Establishment Expenditure	29,526	37,152	30,579	29,385	79%	38,169	47,236	39,755	104%	56,144	41,126	43,063	77%	34,607	26,368	41,032	119%	30,419	22,222	24,951	82%	26,565	26,046	28,905	
Administrative Expenditure	1,648	2,056	1,624	1,242	60%	2,169	2,017	1,332	61%	2,469	1,662	1,645	67%	1,496	1,204	1,448	97%	1,337	1,466	1,193	89%	1,494	1,435	1,920	
Operation & Maintenance (O&M) Expenditure	14,560	33,090	29,728	18,637	56%	37,576	29,575	18,386	49%	35,828	31,030	17,323	48%	21,566	15,283	14,276	66%	15,742	14,599	6,392	41%	16,112	16,035	17,587	
Loan interest and other finance charges paid	303	500	500	189	38%	500	500	155	31%	500	500	91	18%	300	50										

Key Observations:

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

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	
Opening Balance	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Revenue Receipts	2,57,006	3,23,050	2,84,690	2,59,988	80%	3,50,912	3,09,036	3,24,474	92%	3,37,370	2,63,834	3,03,943	90%	4,12,771	3,06,577	3,06,954	74%	4,05,005	3,10,281	2,93,400	72%	4,23,311	3,21,958	4,54,079	
Capital Receipts	21,766	0	31,611	31,939	-	49,740	48,294	22,176	45%	56,979	20,056	20,019	35%	58,046	1,49,580	1,06,095	183%	50,221	1,42,347	1,30,126	259%	2,01,660	1,14,983	1,54,900	
Total Municipal Receipts (2+3)	2,78,862	3,23,050	3,16,301	2,91,927	90%	4,00,652	3,57,330	3,46,650	87%	3,94,349	2,83,890	3,23,962	82%	4,70,817	4,56,157	4,13,049	88%	4,55,226	4,52,628	4,23,526	93%	6,24,971	4,36,941	6,08,979	
Revenue Expenditure	2,58,422	3,38,988	3,10,907	2,57,975	76%	3,63,692	3,47,424	3,22,717	89%	3,93,930	2,84,611	3,25,885	83%	4,29,837	3,47,909	3,47,267	81%	4,21,105	3,68,356	3,29,066	78%	4,41,011	3,43,758	4,68,679	
Capital Expenditure	21,766	0	31,611	31,939	-	49,740	48,294	22,176	45%	56,979	20,056	20,019	35%	58,046	1,49,580	1,06,095	183%	50,221	1,42,347	1,01,473	202%	2,01,660	1,00,667	1,47,350	
Total Municipal Expenditure (5+6)	2,80,188	3,38,988	3,42,518	2,89,914	86%	4,13,432	3,95,718	3,44,893	83%	4,50,909	3,04,667	3,45,904	77%	4,87,883	4,97,489	4,53,362	93%	4,71,326	5,10,703	4,30,539	91%	6,42,671	4,44,425	6,16,029	
Revenue Deficit (2-5)	-1,326	-15,938	-26,217	2,012	-	-12,780	-38,388	1,757	-	-56,560	-20,777	-21,942	-	-17,066	-41,332	-40,313	-	-16,100	-58,075	-35,666	-	-17,700	-21,800	-14,600	
Capital Deficit (3-6)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	28,654	-	0	14,316	7,550	
Fiscal Deficit (4-7)	-1,326	-15,938	-26,217	2,012	-	-12,780	-38,388	1,757	-	-56,560	-20,777	-21,942	-	-17,066	-41,332	-40,313	-	-16,100	-58,075	-7,012	-	-17,700	-7,484	-7,050	
Year End Closing Balance (1+4-7)	-1,326	-15,938	-26,217	2,012	-	-12,780	-38,388	1,757	-	-56,560	-20,777	-21,942	-	-17,066	-41,332	-40,313	-	-16,100	-58,075	-7,012	-	-17,700	-7,484	-7,050	
Property Tax	80,016	97,411	90,876	88,058	90%	1,00,039	97,200	85,129	85%	1,02,150	84,465	84,575	83%	1,08,680	1,17,324	1,17,619	108%	1,13,514	1,00,603	91,724	81%	1,28,870	1,16,356	1,40,800	
Other Taxes	1,641	2,364	2,339	2,103	89%	2,546	1,920	1,579	62%	2,121	1,442	1,442	68%	2,246	1,403	1,495	67%	1,824	1,878	1,376	75%	2,374	1,801	2,411	
Municipal Own Tax Income (12+13)	81,656	99,775	93,215	90,161	90%	1,02,585	99,120	86,707	85%	1,04,271	85,907	86,017	82%	1,10,926	1,18,727	1,19,115	107%	1,15,338	1,02,481	93,100	81%	1,31,244	1,18,157	1,43,211	
Water & Sewerage User Charge	1,318	2,399	1,731	1,441	60%	1,848	1,772	1,319	71%	1,962	1,047	1,047	53%	1,919	950	955	50%	1,763	1,334	1,315	75%	3,908	4,005	4,911	
Solid Waste Management (SWM) Charge	512	509	758	653	128%	582	652	817	140%	725	516	523	72%	762	417	418	55%	692	618	520	75%	909	982	1,159	
Other User Charges / Rent /interest/ sale revenue etc.	40,608	71,244	44,527	46,968	66%	86,373	67,432	46,859	54%	90,356	41,435	41,764	46%	98,994	26,607	26,545	27%	74,781	40,775	40,649	54%	61,836	55,415	84,115	
Development Charge/Building Permission Charge	3	0	6	2	2120%	7	0	0	1%	0	0	0	80%	0	1	5	4780%	1	7	2	198%	0	0	0	
Municipal Own Non-tax income (15+16+17+18)	42,442	74,151	47,023	49,065	66%	88,811	69,856	48,996	55%	93,043	42,997	43,334	47%	1,01,675	27,974	27,922	27%	77,237	42,734	42,487	55%	66,652	60,402	90,185	
Municipal Own Total Income (14+19)	1,24,098	1,73,926	1,40,238	1,39,226	80%	1,91,395	1,68,976	1,35,703	71%	1,97,314	1,28,904	1,29,351	66%	2,12,601	1,46,702	1,47,037	69%	1,92,574	1,45,215	1,35,587	70%	1,97,896	1,78,559	2,33,396	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Assignments & deviations/compensatory grants	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Other Grants and Funds	1,31,459	1,49,050	1,42,678	1,20,757	81%	1,56,200	1,60,060	1,88,780	121%	1,81,110	1,34,930	1,74,592	96%	2,00,160	1,59,900	1,59,899	80%	2,12,430	1,65,070	1,57,779	74%	2,25,450	1,43,400	2,20,500	
Total State Transfers (24+25+26)	1,31,459	1,49,050	1,42,678	1,20,757	81%	1,56,200	1,60,060	1,88,780	121%	1,81,110	1,34,930	1,74,592	96%	2,00,160	1,59,900	1,59,899	80%	2,12,430	1,65,070	1,57,779	74%	2,25,450	1,43,400	2,20,500	
Total Revenue Grants (23+27)	1,31,459	1,49,050	1,42,678	1,20,757	81%	1,56,200	1,60,060	1,88,780	121%	1,81,110	1,34,930	1,74,592	96%	2,00,160	1,59,900	1,59,899	80%	2,12,430	1,65,070	1,57,779	74%	2,25,450	1,43,400	2,20,500	
Total Revenue Receipts (20+28)	2,55,557	3,22,976	2,82,916	2,59,982	80%	3,47,595	3,29,036	3,24,484	93%	3,78,424	2,63,834	3,03,942	80%	4,12,761	3,06,602	3,06,936	74%	4,05,004	3,10,285	2,93,366	72%	4,23,346	3,21,959	4,53,896	
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	36,620	39,266	36,091	33,358	85%	37,796	32,944	40,877	108%	34,851	30,658	14,190	41%	57,447	41,104	34,691	60%	56,000	32,268	16,237	29%	40,125	12,341	22,685	
Secured Loans and Unsecured Loans	11,907	42,614	26,393	22,719	53%	49,891	45,000	26,596	53%	50,000	22,679	22,679	45%	27,929	6,448	6,448	23%	44,380	38,336	15,486	35%	45,200	25,000	31,000	
Central Finance Commission (CFC) Capital Grant	14,456	15,000	19,405	27,848	186%	20,000	23,100	35,933	180%	25,000	21,793	22,979	92%	26,000	14,167	14,167	54%	0	5,500	284	-	300	0	0	
State Finance Commission (SFC) Capital Grant	3,495	7,200	7,200	3,414	-	7,500	6,500	3,824	-	7,000	3,824	416	-	5,000	3,824	3,824	-	5,200	3,500	3,824	-	4,000	5,000	6,500	
Capital Grants Receipts under Central Schemes	5,686	2,525	4,602	8,434	334%	5,375	8,360	5,820	108%	9,920	6,856	1,162	12%	8,555	5,433	5,433	64%	48,150	38,026	65,072	135%	48,150	41,770	51,580	
Capital Grants Receipts under State Schemes	36,847	26,038	27,620	40,406	155%	45,993	41,975	32,669	71%	47,876	27,538	16,773	35%	42,207	15,633	15,633	37%	37,867	27,505	29,223	77%	39,049	30,872	43,135	
Total Central Finance Commission (CFC) Grant (21+32)	14,456	15,000	19,405	27,848	186%	20,000	23,100	35,933	180%	25,000	21,793	22,979	92%	26,000	14,167	14,167	54%	0	5,500	284	-	300	0	0	
Total State Finance Commission (CFC) Grant (25+33)	3,495	7,200	7,200	3,414	-	7,500	6,500	3,824	-	7,000	3,824	416	-	5,000	3,824	3,824	-	5,200	3,500	3,824	-	4,000	5,000	6,500	
Total Capital Grants (32+33)	60,483	50,763	58,827	80,103	158%	78,868	79,935	78,246	99%	89,796	60,011	41,330	46%	81,762	39,058	39,058	48%	91,217	74,531	98,402	108%	91,499	77,642	1,01,215	
Total Grants (28+34)	1,91,942	1,99,813	2,01,505	2,00,859	101%	2,35,068	2,39,995	2,67,027	114%	2,70,906	1,94,941	2,15,922	80%	2,81,922	1,98,958	1,98,957	71%	3,03,647	2,39,601	2,56,181	84%	3,16,949	2,21,042	3,21,715	
Total Capital Receipts (30+31+32+33)	1,09,011	1,32,643	1,21,311	1,36,180	103%	1,66,555	1,57,879	1,45,720	87%	1,74,647	1,13,348	78,199	45%	1,67,138	86,610	80,197	48%	1,91,597	1,45,135	1,30,126	68%	1,76,824	1,14,983	1,54,900	
Extraordinary Receipt	27,212	34,300	30,625	27,996	-	33,750	31,750	32,630	-	33,350	29,188	6,851	-	34,801	33,328	11,311	-	38,250	17,200	35,749	-	20,900	38,225	29,742	
Total Municipal Receipts (29+36+37)	3,64,568	4,55,619	4,04,226	3,96,162	87%	5,14,150	4,86,915	4,70,203	91%	5,53,071	3,77,182	3,82,141	69%	5,79,899	3,93,211	3,87,134	67%	5,96,601	4,55,420	4,23,492	71%	6,00,170	4,36,942	6,08,796	
Salary Establishment Expenditure	1,34,088	1,61,939	1,59,572	1,42,215	88%	1,79,542	1,54,615	1,48,167	83%	1,86,822	1,63,713	1,63,979	88%	2,04,293	1,82,116	1,78,731	87%	1,99,174	1,90,634	1,93,364	97%	2,04,075	1,93,369	2,14,580	

Key Observations:

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

6.3 Cities Between 10 to 30 lakh population

(Rs. In Lakhs)

Amritsar

Heads / Particulars	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23			2023-24			
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	
Opening Balance	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Revenue Receipts	22,666	28,000	0	21,894	78%	41,200	0	25,004	61%	45,100	0	21,818	48%	43,400	0	23,995	55%	43,500	0	30,649	70%	45,500	0	45,200	0
Capital Receipts	9,496	7,400	0	3,255	44%	10,000	0	5,756	58%	0	0	9,608	-	5,000	0	9,656	193%	0	0	3,295	-	0	0	0	0
Total Municipal Receipts (2+3)	32,162	35,400	0	25,149	71%	51,200	0	30,761	60%	45,100	0	31,426	70%	48,400	0	33,651	70%	43,500	0	33,944	78%	45,500	0	45,200	0
Revenue Expenditure	26,355	44,697	0	26,217	59%	63,120	0	26,634	42%	55,450	0	23,223	42%	61,757	0	30,226	49%	54,310	0	36,930	68%	55,488	0	52,810	0
Capital Expenditure	8,272	0	0	3,212	-	0	0	4,657	-	0	0	4,773	-	0	0	5,670	-	0	0	2,456	-	0	0	0	0
Total Municipal Expenditure (5+6)	34,627	44,697	0	29,429	66%	63,120	0	31,291	50%	55,450	0	27,995	50%	61,757	0	35,895	58%	54,310	0	39,386	73%	55,488	0	52,810	0
Revenue Deficit (2-5)	-3,689	-16,697	0	-4,323	-	-21,920	0	-1,629	-	-10,350	0	-1,405	-	-18,357	0	-6,231	-	-10,810	0	-6,281	-	-9,988	0	-7,610	0
Capital Deficit (3-6)	1,224	7,400	0	43	-	10,000	0	1,099	-	0	0	4,836	-	5,000	0	3,987	-	0	0	840	-	0	0	0	0
Fiscal Deficit (4-7)	-2,465	-9,297	0	-4,280	-	-11,920	0	-530	-	-10,350	0	3,431	-	-13,357	0	-2,245	-	-10,810	0	-5,442	-	-9,988	0	-7,610	0
Year End Closing Balance (1+4-7)	-2,465	-9,297	0	-4,280	-	-11,920	0	-530	-	-10,350	0	3,431	-	-13,357	0	-2,245	-	-10,810	0	-5,442	-	-9,988	0	-7,610	0
Property Tax	1,701	3,170	0	1,785	56%	4,870	0	2,248	46%	5,000	0	2,641	66%	6,060	0	2,257	37%	4,250	0	2,675	63%	4,300	0	4,500	0
Other Taxes	2,454	2,805	0	1,917	68%	4,507	0	2,487	55%	5,107	0	1,310	26%	4,701	0	2,115	45%	5,101	0	2,543	50%	5,101	0	4,701	0
Municipal Own Tax Income (12+13)	4,155	5,975	0	3,702	62%	9,377	0	4,735	50%	9,107	0	3,951	43%	10,761	0	4,372	41%	9,351	0	5,219	56%	9,401	0	9,201	0
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Solid Waste Management (SWM) Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Other User Charges / Rent /Interest/ sale revenue etc.	4,010	5,525	0	2,316	42%	12,123	0	3,922	32%	13,293	0	4,906	37%	14,290	0	4,051	28%	15,450	0	2,960	19%	13,100	0	8,950	0
Development Charge/Building Permission Charge	966	1,500	0	1,230	82%	1,700	0	836	49%	1,700	0	1,072	63%	1,350	0	240	18%	1,700	0	4,173	245%	3,000	0	5,550	0
Municipal Own Non-tax income (15+16+17+18)	4,976	7,025	0	3,546	50%	13,823	0	4,758	34%	14,993	0	5,978	40%	15,640	0	4,292	27%	17,150	0	7,133	42%	16,100	0	14,500	0
Municipal Own Total Income (14+19)	9,131	13,000	0	7,248	56%	23,200	0	9,492	41%	24,100	0	9,929	41%	26,400	0	8,663	33%	26,500	0	12,352	47%	25,500	0	23,700	0
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Assignments & devolutions/compensatory grants	13,535	15,000	0	14,646	98%	18,000	0	15,512	86%	21,000	0	11,889	57%	17,000	0	15,331	90%	17,000	0	18,296	108%	20,000	0	21,500	0
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Other Grants and Funds	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Total State Transfers (24+25+26)	13,535	15,000	0	14,646	98%	18,000	0	15,512	86%	21,000	0	11,889	57%	17,000	0	15,331	90%	17,000	0	18,296	108%	20,000	0	21,500	0
Total Revenue Grants (23+27)	13,535	15,000	0	14,646	98%	18,000	0	15,512	86%	21,000	0	11,889	57%	17,000	0	15,331	90%	17,000	0	18,296	108%	20,000	0	21,500	0
Total Revenue Receipts (20+28)	22,666	28,000	0	21,894	78%	41,200	0	25,004	61%	45,100	0	21,818	48%	43,400	0	23,995	55%	43,500	0	30,649	70%	45,500	0	45,200	0
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	1,000	-	0	0	0	-	5,000	0	0	0%	0	0	0	-	0	0	0	0
Central Finance Commission (CFC) Capital Grant	9,496	7,400	0	3,255	44%	10,000	0	4,756	48%	0	0	9,608	-	0	0	9,656	-	0	0	3,295	-	0	0	0	0
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Capital Grants Receipts under Central Schemes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Capital Grants Receipts under State Schemes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Total Central Finance Commission (CFC) Grant (21+32)	9,496	7,400	0	3,255	44%	10,000	0	4,756	48%	0	0	9,608	-	0	0	9,656	-	0	0	3,295	-	0	0	0	0
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Total Capital Grants (32+33)	9,496	7,400	0	3,255	44%	10,000	0	4,756	48%	0	0	9,608	-	0	0	9,656	-	0	0	3,295	-	0	0	0	0
Total Grants (28+34)	23,031	22,400	0	17,901	80%	28,000	0	20,269	72%	21,000	0	21,497	102%	17,000	0	24,988	147%	17,000	0	21,592	127%	20,000	0	21,500	0
Total Capital Receipts (30+31+32+33)	9,496	7,400	0	3,255	44%	10,000	0	5,756	58%	0	0	9,608	-	5,000	0	9,656	193%	0	0	3,295	-	0	0	0	0
Extra Ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Total Municipal Receipts (29+40+41)	32,162	35,400	0	25,149	71%	51,200	0	30,761	60%	45,100	0	31,426	70%	48,400	0	33,651	70%	43,500	0	33,944	78%	45,500	0	45,200	0
Salary Establishment Expenditure	3,860	4,472	0	4,113	92%	4,672	0	3,658	78%	4,800	0	3,575	74%	4,800	0	4,385	91%	5,000	0	4,171	83%	5,878	0	5,800	0
Administrative Expenditure	4,936	6,549	0	5,000	76%	8,213	0	5,706	69%	8,695	0	4,213	48%	8,890	0	5,274	59%	8,900	0	4,970	56%	9,700	0	9,500	0
Operation & Maintenance (O&M) Expenditure	18,184	28,726	0	18,040	63%	36,700	0	17,921	49%	34,985	0	16,976	49%	35,365	0	20,209	57%	32,470	0	25,829	80%	33,460	0	34,050	0
Loan interest and other finance charges paid	-11	800	0	0	0%	1,000	0	0	0%	1,000	0	0	0%	2,400	0	0	0%	1,800	0	0	0%	1,000	0	0	0
Programme Expenditure	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period Item, Transfer to funds	3,721	13,847	0	3,408	25%	24,455	0	2,899	12%	16,320	0	2,358	14%	23,659	0	4,711	20%	16,950	0	6,832	40%	15,438	0	11,070	0
Total Revenue Expenditure (43+44+45+46+47+48)	30,690	54,394	0	30,561	56%	75,040	0	30,184	40%	65,800	0	27,121	41%	75,114	0	34,579	46%	65,120	0	41,803	64%	65,476	0	60,420	0
Total Capital Expenditure	8,272	0	0	3,212	-	0	0	4,657	-	0	0	7,129	-	0	0	5,670	-	0	0	2,456	-	0	0	0	0
Extra Ordinary Expenditure	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Total Municipal Expenditure (49+50+51)	38,962	54,3																							

Bhopal

(Rs. In Lakhs)

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	
Opening Balance	26,742	5,425	30,135	34,222	-	6,317	42,617	40,964	-	8,306	14,712	64,305	-	11,073	40,077	36,428	-	10,569	37,882	60,589	-	10,758	66,836	10,805	
Revenue Receipts	81,732	85,951	81,917	80,417	94%	1,01,786	84,752	75,448	74%	1,31,424	82,475	67,254	51%	1,57,608	83,539	87,687	56%	1,55,269	90,914	1,02,938	66%	1,61,037	1,08,329	1,64,630	
Capital Receipts	30,122	88,036	33,258	39,807	45%	97,809	47,207	43,495	44%	1,66,249	81,344	57,334	34%	91,960	38,790	62,339	68%	96,413	42,336	59,619	62%	1,49,380	1,00,780	1,66,055	
Total Municipal Receipts (2+3)	1,11,854	1,73,987	1,15,175	1,20,224	69%	1,99,595	1,31,959	1,18,943	60%	2,97,674	1,63,820	1,24,588	42%	2,49,568	1,22,329	1,50,026	60%	2,51,683	1,33,250	1,62,558	65%	3,10,418	2,09,109	3,30,685	
Revenue Expenditure	64,546	92,124	86,981	59,236	64%	1,09,915	97,306	82,811	75%	1,34,049	1,03,112	86,486	65%	1,41,297	91,554	87,149	62%	1,32,383	85,590	92,970	70%	1,46,980	1,47,236	1,66,987	
Capital Expenditure	39,827	81,863	47,916	48,573	59%	89,680	64,727	58,612	65%	1,63,625	60,223	58,968	36%	1,08,271	56,106	57,038	53%	1,19,299	70,238	58,193	49%	1,63,438	1,12,488	1,63,698	
Total Municipal Expenditure (5+6)	1,04,374	1,73,987	1,34,898	1,07,808	62%	1,99,595	1,62,033	1,41,424	71%	2,97,674	1,63,335	1,45,454	49%	2,49,568	1,47,660	1,44,187	58%	2,51,683	1,55,828	1,51,163	60%	3,10,418	2,59,724	3,30,685	
Revenue Deficit (2-5)	17,186	-6,173	-5,064	21,181	-	-8,129	-12,554	-7,363	-	-2,625	-20,637	-19,232	-	16,311	-8,015	537	-	22,886	5,324	9,968	-	14,057	-38,907	-2,357	
Capital Deficit (3-6)	-9,705	6,173	-14,659	-8,765	-	8,129	-17,520	-15,117	-	2,625	21,122	-1,634	-	-16,311	-17,316	5,301	-	-22,886	-27,902	1,427	-	-14,057	-11,708	2,357	
Fiscal Deficit (4-7)	7,480	0	-19,723	12,416	-	0	-30,073	-22,480	-	0	485	-20,866	-	0	-25,331	5,838	-	0	-22,578	11,395	-	0	-50,615	0	
Year End Closing Balance (1+4-7)	34,222	5,425	10,413	46,638	-	6,317	12,544	18,484	-	8,306	15,196	43,439	-	11,073	14,746	42,266	-	10,569	15,304	71,983	-	10,758	16,221	10,805	
Property Tax	7,554	15,125	15,125	7,700	51%	15,125	11,625	6,246	41%	25,125	13,446	7,021	28%	25,125	11,376	11,366	45%	21,872	10,965	11,763	54%	21,873	12,833	24,375	
Other Taxes	11,622	14,229	10,992	8,198	58%	14,328	10,573	7,891	55%	21,923	14,426	8,200	37%	22,033	8,133	8,868	40%	20,654	9,066	9,668	47%	21,228	9,306	21,533	
Municipal Own Tax Income (12+13)	18,816	29,354	26,117	15,898	54%	29,453	22,198	14,137	48%	47,048	27,873	15,221	32%	47,158	19,509	20,234	43%	42,527	20,031	21,431	50%	43,101	22,138	45,908	
Water & Sewerage User Charge	7,773	9,523	5,463	7,878	83%	9,563	10,533	4,383	46%	10,533	9,028	4,462	42%	10,538	4,855	5,159	49%	10,538	5,030	7,703	73%	12,148	7,796	14,098	
Solid Waste Management (SWM) Charge	583	501	601	643	128%	601	650	677	113%	800	700	767	96%	800	800	202	25%	800	730	1,819	227%	800	950	950	
Other User Charges / Rent / Interest/ sale revenue etc.	11,028	9,070	7,885	8,527	94%	21,870	8,149	9,974	46%	18,573	10,175	9,832	53%	33,307	11,614	13,023	39%	32,135	20,018	15,768	49%	31,768	21,198	30,520	
Development Charge/Building Permission Charge	300	170	170	116	68%	170	170	85	50%	170	120	165	97%	170	270	265	156%	270	5,020	3,470	1285%	10,020	865	10,000	
Municipal Own Non-tax income (15+16+17+18)	19,684	19,264	14,119	17,164	89%	32,204	19,502	15,119	47%	30,076	20,023	15,226	51%	44,815	17,539	18,649	42%	43,743	30,798	28,760	66%	54,736	30,809	55,568	
Municipal Own Total Income (14+19)	38,499	48,618	40,236	33,062	68%	61,657	41,700	29,256	47%	77,124	47,895	30,447	39%	91,973	37,048	38,883	42%	86,269	50,829	50,191	58%	97,837	52,947	1,01,477	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Assignments & devolutions/compensatory grants	26,761	27,122	27,970	30,847	114%	29,918	27,423	28,348	95%	40,500	20,080	21,426	53%	49,236	31,291	30,054	61%	52,200	29,685	33,966	65%	46,400	38,578	48,300	
State Finance Commission (SFC) Revenue Grant	343	300	300	422	-	300	400	399	-	400	400	426	-	400	400	395	-	400	400	196	-	400	3,741	3,000	
Other Grants and Funds	16,129	9,911	13,411	16,087	162%	9,911	15,548	17,444	176%	15,900	14,100	14,956	94%	16,000	14,800	18,354	115%	16,300	10,000	18,591	114%	16,300	12,962	11,754	
Total State Transfers (24+25+26)	43,233	37,333	41,681	47,355	127%	40,129	43,371	46,192	115%	56,800	34,580	36,807	65%	65,636	46,491	48,804	74%	68,900	40,085	52,753	77%	63,100	55,282	63,054	
Total Revenue Grants (23+27)	43,233	37,333	41,681	47,355	127%	40,129	43,371	46,192	115%	56,800	34,580	36,807	65%	65,636	46,491	48,804	74%	68,900	40,085	52,753	77%	63,100	55,282	63,054	
Total Revenue Receipts (20+28)	81,732	85,951	81,917	80,417	94%	1,01,786	85,070	75,448	74%	1,33,924	82,475	67,254	50%	1,57,608	83,539	87,687	56%	1,55,169	90,914	1,02,943	66%	1,60,937	1,08,229	1,64,530	
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	10	35	35	10	29%	35	35	10	29%	235	235	10	4%	235	64	39	17%	335	0	39	12%	360	160	460	
Secured Loans and Unsecured Loans	6,131	19,408	3,508	5,728	30%	9,388	4,477	7,502	80%	14,295	3,428	4,262	30%	6,586	1,744	1,739	26%	4,008	1,934	1,934	48%	8,176	8,174	19,451	
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Capital Grants Receipts under Central Schemes	8,511	16,790	5,943	6,841	41%	14,754	10,908	9,738	66%	33,536	17,369	13,287	40%	21,562	7,560	4,022	19%	10,832	4,041	3,043	28%	17,657	628	36,870	
Capital Grants Receipts under State Schemes	8,083	13,617	5,617	9,931	73%	20,496	12,487	15,013	73%	69,224	23,443	26,206	38%	44,211	16,966	35,130	79%	32,807	21,451	35,971	110%	70,693	57,729	59,275	
Total Central Finance Commission (CFC) Grant (21+32)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total State Finance Commission (CFC) Grant (25+33)	343	300	300	422	-	300	400	399	-	400	400	426	-	400	400	395	-	400	400	196	-	400	3,741	3,000	
Total Capital Grants (32+33)	16,594	30,407	11,560	16,772	55%	35,250	23,395	24,751	70%	1,02,759	40,812	39,493	38%	65,772	24,526	39,152	60%	43,639	25,492	39,014	89%	88,350	58,357	96,144	
Total Grants (28+34)	59,827	67,740	53,241	64,127	95%	75,379	66,765	70,942	94%	1,59,559	75,392	76,300	48%	1,31,408	71,017	87,956	67%	1,12,539	65,577	91,767	82%	1,51,450	1,13,639	1,59,198	
Total Capital Receipts (30+31+32+33)	22,735	49,850	15,103	22,511	45%	44,673	27,907	32,262	72%	1,17,289	44,474	43,765	37%	72,593	26,335	40,930	56%	47,982	27,426	40,988	85%	96,885	66,691	1,16,055	
Extra Ordinary Receipts	7,387	38,186	18,155	17,296	-	53,136	19,301	10,124	-	48,960	31,410	12,435	-	19,367	9,327	21,409	-	48,531	14,910	18,631	-	52,595	34,189	50,100	
Total Municipal Receipts (29+36+37)	1,11,854	1,73,987	1,15,175	1,20,224	69%	1,99,595	1,32,278	1,17,834	59%	3,00,174	1,58,360	1,23,455	41%	2,49,568	1,19,201	1,50,026	60%	2,51,683	1,33,250	1,62,563	65%	3,10,418	2,09,109	3,30,685	
Salary Establishment Expenditure	22,691	29,125	25,767	22,616	78%	31,207	29,999	28,516	91%	33,723	35,591	34,961	104%	41,384	35,503	35,319	85%	43,225	33,105	39,826	92%	45,846	45,846	48,515	
Administrative Expenditure	2,709	2,113	2,436	1,853	88%	2,410	3,437	3,018	125%	3,845	2,864	2,466	64%	5,779	3,231	3,303	57%	6,230	3,634	3,525	57%	7,879	7,889	6,939	
Operation & Maintenance (O&M) Expenditure	23,053	32,729	31,177	23,048	70%	44,232	37,384																		

Key Observations:

- Though Bhopal has its budget divided under each department/function and functionaries, it does mention all the major account heads under each functionary which eased the process of budget study.
- As per the budget structure of Bhopal Municipal Corporation, account heads for Revenue Income, Revenue Expenditure, Capital Income and Capital Expenditure are given together for each function.
- Bhopal is the only city providing data for receivables for taxes and cesses and sundry income elements.

Coimbatore

(Rs. In Lakhs)

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	
Opening Balance	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Revenue Receipts	56,641	66,271	59,012	62,781	95%	68,768	76,802	66,063	96%	97,538	86,192	61,175	63%	84,758	54,234	63,505	75%	86,404	69,852	83,982	98%	83,426	1,16,902	1,73,694	
Capital Receipts	49,126	40,971	36,711	32,277	79%	58,723	29,487	47,802	81%	84,230	50,915	62,259	74%	1,30,860	91,003	1,27,082	97%	1,76,980	83,653	1,15,980	66%	1,48,371	98,356	2,86,796	
Total Municipal Receipts (2+3)	1,05,766	1,07,242	95,724	95,057	89%	1,27,491	1,06,289	1,13,855	89%	1,81,768	1,37,107	1,23,434	68%	2,15,618	1,45,237	1,90,587	88%	2,63,020	1,53,505	1,99,962	76%	2,31,797	2,15,258	4,60,490	
Revenue Expenditure	40,456	45,327	49,064	49,602	109%	67,127	54,431	54,157	81%	65,892	63,801	53,966	82%	80,120	64,323	63,946	80%	86,623	63,852	82,390	95%	71,860	98,027	1,27,803	
Capital Expenditure	28,895	60,612	45,943	44,191	73%	58,590	51,671	58,705	100%	1,15,401	73,224	76,844	67%	1,35,383	87,001	1,37,769	102%	1,76,292	92,110	1,24,579	71%	1,61,868	1,11,030	3,34,484	
Total Municipal Expenditure (5+6)	69,351	1,05,939	95,007	93,793	89%	1,25,717	1,06,102	1,12,862	90%	1,81,293	1,37,025	1,30,810	72%	2,15,504	1,51,323	2,01,715	94%	2,62,915	1,55,962	2,06,969	79%	2,33,728	2,09,057	4,62,287	
Revenue Deficit (2-5)	16,185	20,944	9,948	13,179	-	1,641	22,371	11,896	-	31,646	22,391	7,209	-	4,638	-10,089	-441	-	-584	6,000	1,592	-	11,566	18,875	45,891	
Capital Deficit (3-6)	20,231	-19,640	-9,232	-11,914	-	133	-22,184	-10,903	-	-31,171	-22,309	-14,585	-	-4,523	4,002	-10,687	-	689	-8,457	-8,599	-	-13,497	-12,674	-47,688	
Fiscal Deficit (4-7)	36,416	1,304	716	1,265	-	1,774	187	993	-	475	82	-7,376	-	114	-6,087	-11,128	-	105	-2,457	-7,007	-	-1,931	6,201	-1,797	
Year End Closing Balance (1+4-7)	36,416	1,304	716	1,265	-	1,774	187	993	-	475	82	-7,376	-	114	-6,087	-11,128	-	105	-2,457	-7,007	-	-1,931	6,201	-1,797	
Property Tax	0	11,111	0	14,261	128%	12,102	14,526	11,249	93%	23,262	16,302	10,467	45%	17,078	9,825	10,334	61%	11,153	11,610	10,672	96%	13,503	19,894	24,351	
Other Taxes	0	13,424	0	13,274	99%	14,829	14,336	10,926	74%	26,873	14,530	10,409	39%	15,498	10,094	13,764	89%	12,037	14,499	14,200	118%	16,576	22,333	25,975	
Municipal Own Tax Income (12+13)	0	24,536	0	27,535	112%	26,931	28,862	22,175	82%	50,135	30,831	20,875	42%	32,576	19,919	24,098	74%	23,190	26,109	24,872	107%	30,079	42,227	50,326	
Water & Sewerage User Charge	0	7,605	0	8,087	106%	9,759	8,237	8,665	89%	9,773	6,366	8,49,989	8698%	7,557	7,83,071	8,391	111%	11,39,400	8,779	7,842	1%	13,106	6,523	17,802	
Solid Waste Management (SWM) Charge	0	584	0	4,027	69%	648	631	456	70%	832	630	38,826	4668%	656	18,992	193	29%	45,000	233	393	1%	1,628	1,403	1,664	
Other User Charges / Rent / Interest/ sale revenue etc.	0	11,784	0	7,049	60%	9,994	17,794	10,649	107%	13,248	23,321	7,41,478	5597%	15,749	5,90,989	8,006	51%	15,10,674	10,478	7,706	1%	11,996	9,168	13,485	
Development Charge/Building Permission Charge	0	1,100	0	2,060	187%	1,480	2,325	2,489	168%	2,424	2,774	3,32,118	13700%	3,092	4,08,442	6,294	204%	5,75,200	4,443	5,492	1%	4,815	6,127	7,492	
Municipal Own Non-tax income (15+16+17+18)	0	21,072	0	17,599	84%	21,882	28,987	22,260	102%	26,277	33,092	19,624	75%	27,055	18,015	22,884	85%	32,703	23,933	21,433	66%	31,545	23,221	40,443	
Municipal Own Total Income (14+19)	0	45,608	0	45,134	99%	48,813	57,849	44,435	91%	76,412	63,923	40,500	53%	59,631	37,934	46,982	79%	55,893	50,042	46,305	83%	61,624	65,448	90,769	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Assignments & devolutions/compensatory grants	0	3,638	0	3,413	94%	3,780	4,451	4,879	129%	4,680	5,366	3,565	76%	5,838	5,275	3,423	59%	7,200	4,102	4,306	60%	5,600	5,864	6,500	
State Finance Commission (SFC) Revenue Grant	0	13,475	0	13,253	-	14,500	13,371	15,922	-	14,500	16,006	16,006	-	17,000	10,716	12,297	-	20,027	13,357	11,637	-	15,000	15,000	29,400	
Other Grants and Funds	0	2,479	0	350	14%	1,000	250	0	0%	900	0	0	0%	1,200	0	0	0%	1,920	0	0	0%	0	0	0	
Total State Transfers (24+25+26)	0	19,593	0	17,016	87%	19,280	18,072	20,801	108%	20,080	21,372	19,571	97%	24,038	15,991	15,720	65%	29,147	17,459	15,943	55%	20,600	20,864	35,900	
Total Revenue Grants (23+27)	0	19,593	0	17,016	87%	19,280	18,072	20,801	108%	20,080	21,372	19,571	97%	24,038	15,991	15,720	65%	29,147	17,459	15,943	55%	20,600	20,864	35,900	
Total Revenue Receipts (20+28)	0	65,201	0	62,151	95%	68,093	75,920	65,236	96%	96,492	85,295	60,071	62%	83,670	53,925	62,702	75%	85,404	67,501	62,248	73%	82,224	86,312	1,26,669	
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Secured Loans and Unsecured Loans	0	13,566	0	20,506	151%	13,180	0	2,000	15%	0	5,137	5,137	-	15,849	2,910	11,165	70%	30,000	1,843	2,939	10%	32,674	5,067	51,403	
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Capital Grants Receipts under Central Schemes	0	10,318	0	0	0%	10,000	500	6,087	61%	20,000	12,108	18,745	94%	41,192	21,485	64,757	157%	44,366	27,000	16,178	36%	20,842	14,590	10,461	
Capital Grants Receipts under State Schemes	0	18,158	0	12,203	67%	36,217	29,637	38,531	106%	64,946	31,621	37,698	58%	65,279	64,543	49,972	77%	82,066	51,975	49,269	60%	90,666	40,413	1,01,595	
Total Central Finance Commission (CFC) Grant (21+32)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total State Finance Commission (CFC) Grant (25+33)	0	13,475	0	13,253	-	14,500	13,371	15,922	-	14,500	16,006	16,006	-	17,000	10,716	12,297	-	20,027	13,357	11,637	-	15,000	15,000	29,400	
Total Capital Grants (32+33)	0	28,475	0	12,203	43%	46,217	30,137	44,617	97%	84,946	43,728	56,443	66%	1,06,471	86,028	1,14,729	108%	1,26,432	78,975	65,447	52%	1,11,508	55,003	1,12,056	
Total Grants (28+34)	0	48,068	0	29,219	61%	65,497	48,209	65,418	100%	1,05,026	65,101	76,015	72%	1,30,509	1,02,019	1,30,449	100%	1,55,579	96,434	81,390	52%	1,32,108	75,867	1,47,956	
Total Capital Receipts (30+31+32+33)	0	42,041	0	32,709	78%	59,397	30,137	46,617	78%	84,946	48,865	61,580	72%	1,22,320	88,938	1,25,894	103%	1,56,432	80,818	68,386	44%	1,44,182	60,070	1,63,459	
Extra Ordinary Receipts	0	10,764	0	3,808	-	18,891	4,350	3,522	-	4,802	7,597	1,529	-	14,305	2,067	24	-	12,861	48	83	-	83	104	162	
Total Municipal Receipts (29+40+41)	0	1,18,006	0	98,668	84%	1,46,382	1,10,408	1,15,375	79%	1,86,239	1,41,758	1,23,180	66%	2,20,295	1,44,929	1,91,039	87%	2,54,333	1,53,143	1,38,943	55%	2,34,659	1,56,819	3,06,323	
Salary Establishment Expenditure	6	14,735	2	16,905	115%	19,558	20,368	20,086	103%	22,969	23,112	21,842	95%	27,396	23,062	21,753	79%	27,456	22,489	21,694	79%	24,622	29,025	28,320	
Administrative Expenditure	58	1,549	66	1,844	119%	2,022	1,902	2,173	107%	2,256	2,608	2,834	126%	3,187	2,979	2,834	89%	4,640	2,584	2,377	51%	2,850	4,636	3,094	
Operation & Maintenance (O&M) Expenditure	372	17,450	320	26,058	149%	24,993	26,518	28,753	115%	34,344	31,664	27,756	81%	41,802	36,895	36,684	88%	48,390	36,062	37,469	77%	38,939	40,352	58,204	
Loan interest and other finance charges paid	0	712	0	933	131%	1,365	1,246	1,278	94%	1,171	1,408	1,425	122%	2,095											

Key Observations:

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

Heads / Particulars	2016-17	2017-18		2018-19			2019-20			2020-21			2021-22			2022-23		2023-24	
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	
Opening Balance	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	1,81,750.00	0.00	0.00	0.00	0.00	0.00
Revenue Receipts	0.00	1,43,225.00	0.00	0.00	1,90,852.50	0.00	0.00	1,66,773.00	0.00	0.00	3,839.20	0.00	0.00	4,16,186.00	0.00	0.00	2,48,916.00	0.00	2,08,680.50
Capital Receipts	0.00	17,070.00	0.00	0.00	38,200.00	0.00	0.00	93,740.00	0.00	0.00	765.40	0.00	0.00	73,740.00	0.00	0.00	73,332.00	0.00	71,581.36
Total Municipal Receipts (2+3)	0.00	1,60,295.00	0.00	0.00	2,29,052.50	0.00	0.00	2,60,513.00	0.00	0.00	4,604.60	0.00	0.00	4,89,926.00	0.00	0.00	3,22,248.00	0.00	2,80,261.86
Revenue Expenditure	0.00	53,862.00	0.00	0.00	88,613.50	0.00	0.00	1,08,536.84	0.00	0.00	852.33	0.00	0.00	1,17,654.00	0.00	0.00	1,30,610.00	0.00	1,22,197.00
Capital Expenditure	0.00	88,700.00	0.00	0.00	99,845.00	0.00	0.00	1,06,540.00	0.00	0.00	1,424.30	0.00	0.00	1,36,177.00	0.00	0.00	1,41,210.00	0.00	85,260.00
Total Municipal Expenditure (5+6)	0.00	1,42,562.00	0.00	0.00	1,88,458.50	0.00	0.00	2,15,076.84	0.00	0.00	2,276.63	0.00	0.00	2,53,831.00	0.00	0.00	2,71,820.00	0.00	2,07,457.00
Revenue Deficit (2-5)	0.00	89,363.00	0.00	0.00	1,02,239.00	0.00	0.00	58,236.16	0.00	0.00	2,986.87	0.00	0.00	2,98,532.00	0.00	0.00	1,18,306.00	0.00	86,483.50
Capital Deficit (3-6)	0.00	-71,630.00	0.00	0.00	-61,645.00	0.00	0.00	-12,800.00	0.00	0.00	-658.90	0.00	0.00	-62,437.00	0.00	0.00	-67,878.00	0.00	-13,678.64
Fiscal Deficit (4-7)	0.00	17,733.00	0.00	0.00	40,594.00	0.00	0.00	45,436.16	0.00	0.00	2,327.97	0.00	0.00	2,36,095.00	0.00	0.00	50,428.00	0.00	72,804.86
Year End Closing Balance (1+4-7)	0.00	17,733.00	0.00	0.00	40,594.00	0.00	0.00	45,436.16	0.00	0.00	2,327.97	0.00	0.00	4,17,845.00	0.00	0.00	50,428.00	0.00	72,804.86
Property Tax	0.00	26,000.00	0.00	0.00	24,000.00	0.00	0.00	25,000.00	0.00	0.00	1,103.00	0.00	0.00	1,23,500.00	0.00	0.00	1,10,000.00	0.00	50,000.00
Other Taxes	0.00	13,100.00	0.00	0.00	11,800.00	0.00	0.00	4,000.00	0.00	0.00	250.00	0.00	0.00	27,500.00	0.00	0.00	2,500.00	0.00	2,500.00
Municipal Own Tax Income (12+13)	0.00	39,100.00	0.00	0.00	35,800.00	0.00	0.00	29,000.00	0.00	0.00	1,353.00	0.00	0.00	1,51,000.00	0.00	0.00	1,12,500.00	0.00	52,500.00
Water & Sewerage User Charge	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	0.00	0.00	0.00	0.00	0.00	18,500.00
Solid Waste Management (SWM) Charge	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	0.00	0.00	0.00	0.00	0.00	0.00
Other User Charges / Rent /interest/ sale revenue etc.	0.00	10,802.00	0.00	0.00	11,252.50	0.00	0.00	17,103.00	0.00	0.00	2,468.20	0.00	0.00	2,62,686.00	0.00	0.00	1,28,416.00	0.00	1,30,180.50
Development Charge/Building Permission Charge	0.00	1,500.00	0.00	0.00	12,000.00	0.00	0.00	8,000.00	0.00	0.00	18.00	0.00	0.00	2,500.00	0.00	0.00	8,000.00	0.00	7,500.00
Municipal Own Non-tax income (15+16+17+18)	0.00	11,582.00	0.00	0.00	23,252.50	0.00	0.00	25,103.00	0.00	0.00	2,486.20	0.00	0.00	2,65,186.00	0.00	0.00	1,36,416.00	0.00	1,56,180.50
Municipal Own Total Income (14+19)	0.00	50,682.00	0.00	0.00	59,052.50	0.00	0.00	54,103.00	0.00	0.00	3,839.20	0.00	0.00	4,16,186.00	0.00	0.00	2,48,916.00	0.00	2,08,680.50
Central Finance Commission (CFC) Revenue Grant	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Any other revenue grant from Central Government	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	0.00	0.00	0.00	0.00	0.00	0.00
Total Central Government Revenue Transfers (21+22)	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assignments & devolutions/compensatory grants	0.00	82,743.00	0.00	0.00	1,20,000.00	0.00	0.00	1,12,670.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Finance Commission (SFC) Revenue Grant	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Grants and Funds	0.00	3,800.00	0.00	0.00	5,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Transfers (24+25+26)	0.00	89,543.00	0.00	0.00	1,28,800.00	0.00	0.00	1,12,670.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue Grants (23+27)	0.00	92,543.00	0.00	0.00	1,31,800.00	0.00	0.00	1,12,670.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue Receipts (20+28)	0.00	1,43,225.00	0.00	0.00	1,90,852.50	0.00	0.00	1,66,773.00	0.00	0.00	3,839.20	0.00	0.00	4,16,186.00	0.00	0.00	2,48,916.00	0.00	2,08,680.50
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	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	0.00	0.00	0.00	0.00	0.00	0.00
Secured Loans and Unsecured Loans	0.00	15,000.00	0.00	0.00	36,000.00	0.00	0.00	35,000.00	0.00	0.00	200.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00
Central Finance Commission (CFC) Capital Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	70.00	0.00	0.00	4,500.00	0.00	0.00	4,586.00	0.00	5,575.93
State Finance Commission (SFC) Capital Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	50.00	0.00	0.00	4,500.00	0.00	0.00	14,226.00	0.00	19,485.43
Capital Grants Receipts under Central Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,140.00	0.00	0.00	20.40	0.00	0.00	520.00	0.00	0.00	0.00	0.00	0.00
Capital Grants Receipts under State Schemes	0.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Central Finance Commission (CFC) Grant (21+32)	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	1,500.00	0.00	0.00	70.00	0.00	0.00	4,500.00	0.00	0.00	4,586.00	0.00	5,575.93
Total State Finance Commission (CFC) Grant (25+33)	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	2,500.00	0.00	0.00	50.00	0.00	0.00	4,500.00	0.00	0.00	14,226.00	0.00	19,485.43
Total Capital Grants (32+33)	0.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	6,140.00	0.00	0.00	140.40	0.00	0.00	9,520.00	0.00	0.00	18,812.00	0.00	25,061.36
Total Grants (28+34)	0.00	94,543.00	0.00	0.00	1,33,800.00	0.00	0.00	1,18,810.00	0.00	0.00	140.40	0.00	0.00	9,520.00	0.00	0.00	18,812.00	0.00	25,061.36
Total Capital Receipts (30+31+32+33)	0.00	17,000.00	0.00	0.00	38,000.00	0.00	0.00	41,140.00	0.00	0.00	340.40	0.00	0.00	29,520.00	0.00	0.00	38,812.00	0.00	45,061.36
Extra Ordinary Receipts	0.00	70.00	0.00	0.00	200.00	0.00	0.00	52,600.00	0.00	0.00	425.00	0.00	0.00	44,220.00	0.00	0.00	34,520.00	0.00	26,520.00
Total Municipal Receipts (29+40+41)	0.00	1,60,295.00	0.00	0.00	2,29,052.50	0.00	0.00	2,60,513.00	0.00	0.00	4,604.60	0.00	0.00	4,89,926.00	0.00	0.00	3,22,248.00	0.00	2,80,261.86
Salary Establishment Expenditure	0.00	14,900.00	0.00	0.00	19,197.00	0.00	0.00	23,484.02	0.00	0.00	186.37	0.00	0.00	26,500.00	0.00	0.00	26,595.00	0.00	24,770.00
Administrative Expenditure	0.00	5,962.00	0.00	0.00	8,030.00	0.00	0.00	5,270.00	0.00	0.00	35.05	0.00	0.00	4,312.00	0.00	0.00	4,190.00	0.00	6,886.00
Operation & Maintenance (O&M) Expenditure	0.00	26,000.00	0.00	0.00	54,184.50	0.00	0.00	69,782.82	0.00	0.00	551.30	0.00	0.00	81,542.00	0.00	0.00	97,420.00	0.00	89,180.00
Loan interest and other finance charges paid	0.00	0.00	0.00	0.00	2.00	0.00	0.00	1,500.00	0.00	0.00	15.00	0.00	0.00	1,500.00	0.00	0.00	5.00	0.00	1.00
Programme Expenditure	0.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	0.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00	8,000.00	0.00	0.00	60.00	0.00	0.00	3,000.00	0.00	0.00	1,500.00	0.00	750.00
Total Revenue Expenditure (43+44+45+46+47+48)	0.00	53,862.00	0.00	0.00	88,413.50	0.00	0.00	1,08,536.84	0.00	0.00	847.72	0.00	0.00	1,16,854.00	0.00	0.00	1,29,710.00	0.00	1,21,587.00
Total Capital Expenditure	0.00	86,600.00	0.00	0.00	91,870.00	0.00	0.00	1,04,340.00	0.00	0.00	1,407.70	0.00	0.00	1,30,917.00	0.00	0.00	1,35,450.00	0.00	76,450.00
Extra Ordinary Expenditure	0.00	2,100.00	0.00	0.00	7,975.00														

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23			2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE		
Opening Balance	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0		
Revenue Receipts	96,752	2,75,758	2,75,758	1,07,028	39%	3,03,181	3,03,181	1,19,582	39%	3,39,140	3,39,140	1,25,710	37%	3,08,630	3,08,630	1,30,532	42%	3,68,492	3,68,491	1,52,654	41%	4,30,171	4,30,171	4,41,166		
Capital Receipts	17,698	1,23,708	1,23,708	25,573	21%	1,79,292	1,79,292	55,987	31%	2,25,578	2,25,578	30,847	14%	1,75,654	1,75,654	63,431	36%	1,47,803	1,47,803	23,558	16%	2,96,076	2,96,076	3,06,161		
Total Municipal Receipts (2+3)	1,14,450	3,99,465	3,99,465	1,32,601	33%	4,82,474	4,82,474	1,75,569	36%	5,64,718	5,64,718	1,56,557	28%	4,84,285	4,84,285	1,93,963	40%	5,16,295	5,16,294	1,76,211	34%	7,26,247	7,26,247	7,47,327		
Revenue Expenditure	75,300	1,43,062	1,43,662	86,736	61%	1,65,570	1,65,710	1,01,646	61%	1,69,849	1,69,849	98,709	58%	1,92,435	1,92,435	93,909	49%	2,17,104	2,17,104	1,12,281	52%	2,20,476	2,24,276	2,24,210		
Capital Expenditure	38,713	2,51,985	2,51,385	56,669	22%	3,10,984	3,10,844	1,01,882	33%	3,87,592	3,87,592	87,917	23%	2,83,962	2,83,962	79,582	28%	2,88,972	2,88,972	66,987	23%	4,92,439	4,88,639	5,09,923		
Total Municipal Expenditure (5+6)	1,14,013	3,95,047	3,95,047	1,43,405	36%	4,76,553	4,76,553	2,03,528	43%	5,57,441	5,57,441	1,86,627	33%	4,76,396	4,76,396	1,73,490	36%	5,06,076	5,06,076	1,79,268	35%	7,12,916	7,12,916	7,34,133		
Revenue Deficit (2-5)	21,452	1,32,695	1,32,095	20,292	-	1,37,612	1,37,472	17,936	-	1,69,291	1,69,291	27,001	-	1,16,196	1,16,196	36,624	-	1,51,389	1,51,389	40,373	-	2,09,694	2,05,894	2,16,956		
Capital Deficit (3-6)	-21,015	-1,28,278	-1,27,678	-31,096	-	-1,31,691	-1,31,551	-45,895	-	-1,62,013	-1,62,013	-57,071	-	-1,08,308	-1,08,308	-16,151	-	-1,41,169	-1,41,169	-43,430	-	-1,96,363	-1,92,563	-2,03,762		
Fiscal Deficit (4-7)	437	4,418	4,418	-10,804	-	5,920	5,920	-27,959	-	7,277	7,277	-30,070	-	7,888	7,888	20,473	-	10,220	10,219	-3,057	-	13,331	13,331	13,194		
Year End Closing Balance (1+4-7)	437	4,418	4,418	-10,804	-	5,920	5,920	-27,959	-	7,277	7,277	-30,070	-	7,888	7,888	20,473	-	10,220	10,219	-3,057	-	13,331	13,331	13,194		
Property Tax	7,226	17,610	17,610	9,354	53%	20,253	20,253	8,131	40%	22,264	22,264	10,262	46%	31,954	31,954	13,797	43%	33,003	33,003	15,855	48%	34,096	34,096	35,801		
Other Taxes	12,107	42,242	42,242	16,241	38%	50,701	50,701	13,961	28%	56,995	56,977	16,426	29%	62,850	62,850	14,646	23%	88,363	88,363	18,967	21%	91,821	91,821	95,397		
Municipal Own Tax Income (12+13)	19,333	59,852	59,852	25,595	43%	70,954	70,954	22,091	31%	79,259	87,942	26,688	34%	94,803	94,803	28,444	30%	1,21,366	1,21,366	34,821	29%	1,25,917	1,25,917	1,31,198		
Water & Sewerage User Charge	4,876	18,521	18,521	5,850	32%	18,536	18,536	5,620	30%	18,536	18,536	5,705	31%	18,536	18,536	5,311	29%	17,386	17,386	5,929	34%	16,866	17,016	17,306		
Solid Waste Management (SWM) Charge	123	300	300	200	67%	300	300	198	66%	300	300	3,627	1209%	300	300	3,793	1264%	3,500	3,500	4,160	119%	6,000	6,000	6,000		
Other User Charges / Rent / Interest/ sale revenue etc.	5,985	49,719	49,719	8,954	18%	51,845	51,763	10,266	20%	58,224	58,305	14,982	26%	42,603	42,603	17,200	40%	50,088	47,828	27,684	55%	73,945	74,954	75,612		
Development Charge/Building Permission Charge	53	120	120	31	26%	160	160	38	23%	160	160	139	87%	160	160	103	64%	210	210	289	137%	210	200	5,200		
Municipal Own Non-tax income (15+16+17+18)	11,036	68,660	68,660	15,034	22%	70,841	70,759	16,122	23%	77,220	77,301	24,453	32%	61,599	61,599	26,407	43%	71,184	68,924	38,062	53%	97,021	98,170	1,03,848		
Municipal Own Total Income (14+19)	30,369	1,28,512	1,28,512	40,630	32%	1,41,794	1,41,713	38,213	27%	1,56,479	1,65,242	51,141	33%	1,56,402	1,56,402	54,851	35%	1,92,550	1,90,290	72,883	38%	2,22,938	2,24,087	2,35,046		
Central Finance Commission (CFC) Revenue Grant	9,540	9,000	9,000	8,147	-	10,000	10,000	11,424	-	14,000	14,000	15,709	-	14,000	14,000	15,150	-	20,200	20,200	10,150	-	20,200	20,200	20,200		
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0		
Total Central Government Revenue Transfers (21+22)	9,540	9,000	9,000	8,147	91%	10,000	10,000	11,424	114%	14,000	14,000	15,709	112%	14,000	14,000	15,150	108%	20,200	20,200	10,150	50%	20,200	20,200	20,200		
Assignments & devolutions/compensatory grants	53,874	1,28,301	1,28,301	55,605	43%	1,40,570	1,40,570	67,054	48%	1,49,075	1,49,075	55,622	37%	1,27,407	1,27,407	54,362	43%	1,48,307	1,48,307	65,615	44%	1,76,148	1,76,148	1,76,184		
State Finance Commission (SFC) Revenue Grant	442	715	715	482	-	787	787	464	-	787	787	487	-	787	787	782	-	700	700	495	-	1,000	1,000	1,000		
Other Grants and Funds	2,526	9,230	9,230	2,113	23%	10,030	10,030	2,426	24%	10,035	10,035	2,751	27%	10,035	10,035	4,999	50%	6,735	6,735	3,510	52%	8,735	8,735	8,735		
Total State Transfers (24+25+26)	56,842	1,38,246	1,38,246	58,199	42%	1,51,387	1,51,387	69,944	46%	1,59,897	1,59,897	58,860	37%	1,38,229	1,38,229	60,142	44%	1,55,742	1,55,742	69,621	45%	1,85,883	1,85,883	1,85,919		
Total Revenue Grants (23+27)	66,382	1,47,246	1,47,246	66,346	45%	1,61,387	1,61,387	81,368	50%	1,73,897	1,73,897	74,569	43%	1,52,229	1,52,229	75,292	49%	1,75,942	1,75,942	79,771	45%	2,06,083	2,06,083	2,06,119		
Total Revenue Receipts (20+28)	96,751	2,75,757	2,75,758	1,06,975	39%	3,03,181	3,03,100	1,19,582	39%	3,30,376	3,39,139	1,25,710	38%	3,08,630	3,08,630	1,30,143	42%	3,68,492	3,66,232	1,52,654	41%	4,29,021	4,30,170	4,41,165		
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	1,706	4,210	4,210	1,574	37%	4,110	4,110	1,193	29%	4,110	4,110	1,845	45%	3,010	3,010	972	32%	3,250	3,250	1,371	42%	3,250	3,250	3,550		
Secured Loans and Unsecured Loans	0	43,602	43,602	0	0%	44,711	44,711	13,990	31%	94,711	94,711	1,221	1%	63,261	63,261	32,000	51%	22,261	12,261	0	0%	58,793	4,22,432	60,500		
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0		
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0		
Capital Grants Receipts under Central Schemes	6,445	30,121	30,121	5,504	18%	54,446	54,446	6,611	12%	65,561	65,561	5,425	8%	55,085	55,085	22,000	40%	66,731	66,731	7,620	11%	69,796	69,796	1,05,301		
Capital Grants Receipts under State Schemes	9,439	43,030	43,030	18,495	43%	72,106	72,106	34,020	47%	57,276	57,276	22,298	39%	50,378	50,378	12,396	25%	52,341	52,340	14,453	28%	1,51,017	1,51,217	1,27,890		
Total Central Finance Commission (CFC) Grant (21+32)	9,540	9,000	9,000	8,147	91%	10,000	10,000	11,424	114%	14,000	14,000	15,709	112%	14,000	14,000	15,150	108%	20,200	20,200	10,150	50%	20,200	20,200	20,200		
Total State Finance Commission (CFC) Grant (25+33)	442	715	715	482	-	787	787	464	-	787	787	487	-	787	787	782	-	700	700	495	-	1,000	1,000	1,000		
Total Capital Grants (32+33)	15,885	73,151	73,151	23,999	33%	1,26,552	1,26,552	40,631	32%	1,22,837	1,22,837	27,723	23%	1,05,463	1,05,463	34,396	33%	1,19,072	1,19,071	22,074	19%	2,20,813	2,21,013	2,33,191		
Total Grants (28+34)	82,267	2,20,397	2,20,397	90,345	41%	2,87,939	2,87,939	1,22,000	42%	2,96,734	2,96,734	1,02,292	34%	2,57,691	2,57,691	1,09,688	43%	2,95,014	2,95,013	1,01,844	35%	4,26,896	4,27,096	4,39,310		
Total Capital Receipts (30+31+32+33)	17,591	1,20,963	1,20,963	25,573	21%	1,75,373	1,75,373	55,814	32%	2,21,658	2,21,658	30,789	14%	1,71,734	1,71,734	67,368	39%	1,44,583	1,34,582	23,444	16%	2,82,856	6,46,695	2,97,241		
Extra Ordinary Receipts	107	2,745	2,745	0	-	3,919	3,919	173	-	3,920	3,920	58	-	3,920	3,920	62	-	3,220	3,220	113	-	3,220	3,020	8,920		
Total Municipal Receipts (29+40+41)	1,14,450	3,99,465	3,99,465	1,32,548	33%	4,82,474	4,82,392	1,75,569	36%	5,55,954	5,64,718	1,56,557	28%	4,84,285	4,84,285	1,97,574	41%	5,16,295	5,04,035	1,76,211	34%	7,15,097	10,79,884	7,47,326		
Salary Establishment Expenditure	26,479	42,431	42,443	33,3																						

Key Observations:

- Indore Municipal Corporation only publishes summary budgets on their budget documents.
- Though Bhopal has its budget divided under each department/function and functionaries, it does mention all the major account heads under each functionary which eased the process of budget study.
- As per the budget structure of Bhopal Municipal Corporation, account heads for Revenue Income, Revenue Expenditure, Capital Income and Capital Expenditure are given together for each function.

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	
Opening Balance	32,716	22,508	22,508	29,372	-	22,508	12,469	36,369	-	32,732	33,299	41,206	-	22,978	48,332	41,206	-	20,338	48,332	48,781	-	39,714	39,714	30,252	
Revenue Receipts	41,744	57,927	48,087	45,726	79%	49,232	50,357	48,060	98%	51,902	51,802	57,542	111%	56,632	66,788	57,557	102%	66,268	66,788	61,343	93%	69,161	71,101	80,188	
Capital Receipts	13,299	14,411	29,702	28,662	199%	30,993	31,793	13,625	44%	21,052	21,152	23,485	112%	38,937	28,586	23,768	61%	26,156	28,586	17,110	65%	28,116	28,116	52,521	
Total Municipal Receipts (2+3)	55,043	72,338	77,789	74,387	103%	80,225	82,150	61,685	77%	72,954	72,954	81,026	111%	95,569	95,374	81,325	85%	92,425	95,374	78,453	85%	97,277	99,217	1,32,709	
Revenue Expenditure	49,756	53,738	53,318	47,194	88%	54,596	54,646	49,128	90%	56,706	56,606	55,110	97%	60,871	72,218	56,494	93%	63,226	72,218	62,371	99%	74,564	79,268	79,686	
Capital Expenditure	8,612	17,338	35,704	21,790	126%	35,668	35,668	21,035	59%	26,052	25,551	14,201	55%	42,908	31,255	14,201	33%	29,225	31,255	18,729	64%	31,295	28,590	52,948	
Total Municipal Expenditure (5+6)	58,368	71,076	89,022	68,984	97%	90,264	90,314	70,163	78%	82,758	82,157	69,311	84%	1,03,779	1,03,473	70,695	68%	92,451	1,03,473	81,100	88%	1,05,859	1,07,858	1,32,634	
Revenue Deficit (2-5)	-8,012	4,189	-5,231	-1,468	-	-5,364	-4,289	-1,069	-	-4,804	-4,804	2,432	-	-4,239	-5,430	1,063	-	3,043	-5,430	-1,028	-	-5,403	-8,167	502	
Capital Deficit (3-6)	4,687	-2,927	-6,002	6,871	-	-4,675	-3,875	-7,410	-	-5,000	-4,399	9,284	-	-3,971	-2,669	9,567	-	-3,069	-2,669	-1,619	-	-3,179	-474	-427	
Fiscal Deficit (4-7)	-3,325	1,262	-11,233	5,403	-	-10,039	-8,164	-8,478	-	-9,804	-9,203	11,715	-	-8,210	-8,098	10,630	-	-26	-8,098	-2,647	-	-8,582	-8,641	75	
Year End Closing Balance (1+4-7)	29,391	23,770	11,275	34,775	-	12,469	4,306	27,891	-	22,928	24,096	52,921	-	14,768	40,233	51,836	-	20,312	40,233	46,133	-	31,132	31,072	30,327	
Property Tax	9,807	14,000	14,000	12,932	92%	15,000	15,000	15,127	101%	16,300	16,300	17,149	105%	16,300	22,880	17,129	105%	22,880	22,880	20,226	88%	24,711	24,911	27,511	
Other Taxes	375	702	502	354	50%	502	502	0	0%	502	2	0	0%	2	2	0	0%	2	2	0	0%	2	2	2	
Municipal Own Tax Income (12+13)	10,181	14,702	14,502	13,285	90%	15,502	15,502	15,127	98%	16,802	16,302	17,149	102%	16,302	22,882	17,129	105%	22,882	22,882	20,226	88%	24,713	24,913	27,513	
Water & Sewerage User Charge	3	6	6	7	129%	6	6	2	35%	6	6	4	64%	6	3	4	64%	3	3	0	12%	3	3	3	
Solid Waste Management (SWM) Charge	50	100	100	7	7%	50	50	13	27%	120	120	56	46%	20	35	56	279%	35	35	32	91%	35	35	35	
Other User Charges / Rent / Interest/ sale revenue etc.	1,828	1,832	2,192	1,953	107%	2,387	3,487	3,600	151%	3,542	4,046	2,762	78%	4,196	3,933	2,798	67%	3,614	3,933	3,485	96%	4,525	4,765	6,583	
Development Charge/Building Permission Charge	11	207	207	3	2%	107	107	16	15%	152	152	107	70%	102	305	107	105%	105	305	206	195%	305	305	405	
Municipal Own Non-tax income (15+16+17+18)	1,892	2,145	2,505	1,971	92%	2,550	3,650	3,631	142%	3,820	4,324	2,929	77%	4,324	4,276	2,964	69%	3,756	4,276	3,723	99%	4,868	5,108	7,025	
Municipal Own Total Income (14+19)	12,073	16,846	17,006	15,257	91%	18,051	19,151	18,759	104%	20,621	20,625	20,078	97%	20,625	27,158	20,093	97%	26,638	27,158	23,949	90%	29,580	30,020	34,538	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Any other revenue grant from Central Government	0	1	1	39	3850%	1	25	0	0%	100	0	0	0%	0	0	0	-	0	0	0	-	0	0	0	
Total Central Government Revenue Transfers (21+22)	0	1	1	39	3850%	1	25	0	0%	100	0	0	0%	0	0	0	-	0	0	0	-	0	0	0	
Assignments & devolutions/compensatory grants	3	4	4	1	14%	4	4	0	0%	4	0	0	0%	0	0	0	-	0	0	0	-	0	0	0	
State Finance Commission (SFC) Revenue Grant	28,635	40,000	30,000	29,421	-	30,000	30,000	29,301	-	30,000	30,000	36,695	-	35,000	39,000	36,695	-	39,000	39,000	36,204	-	39,000	40,500	45,000	
Other Grants and Funds	1,033	1,076	1,076	1,009	94%	1,176	1,177	0	0%	1,177	1,177	769	65%	1,007	630	769	76%	630	630	1,189	189%	580	580	650	
Total State Transfers (24+25+26)	29,671	41,080	31,080	30,431	74%	31,180	31,181	29,301	94%	31,181	31,177	37,464	120%	36,007	39,630	37,464	104%	39,630	39,630	37,394	94%	39,580	41,080	45,650	
Total Revenue Grants (23+27)	29,671	41,081	31,081	30,469	74%	31,181	31,206	29,301	94%	31,281	31,177	37,464	120%	36,007	39,630	37,464	104%	39,630	39,630	37,394	94%	39,580	41,080	45,650	
Total Revenue Receipts (20+28)	41,744	57,927	48,087	45,726	79%	49,232	50,357	48,060	98%	51,902	51,802	57,542	111%	56,632	66,788	57,557	102%	66,268	66,788	61,343	93%	69,161	71,101	80,188	
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	3,007	4,050	4,050	3,063	76%	4,050	4,050	1,106	27%	4,050	4,050	210	5%	4,000	3,500	210	5%	1,500	3,500	2,025	135%	2,750	2,750	9,350	
Secured Loans and Unsecured Loans	0	85	85	0	0%	7	7	0	0%	7	7	0	0%	7	0	0	0%	0	0	0	0%	0	0	10,004	
Central Finance Commission (CFC) Capital Grant	9,414	7,200	11,100	13,293	185%	13,100	13,100	10,707	82%	13,100	13,100	22,329	170%	30,400	23,000	22,612	74%	22,620	23,000	13,861	61%	23,300	23,300	27,101	
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Capital Grants Receipts under Central Schemes	243	1,301	12,817	12,191	937%	12,816	12,816	1,131	9%	2,200	2,300	202	9%	2,850	1,120	202	7%	1,090	1,120	248	23%	1,160	1,160	5,160	
Capital Grants Receipts under State Schemes	635	1,775	1,650	115	6%	1,020	1,820	682	67%	1,695	1,695	743	44%	1,680	966	743	44%	946	966	976	103%	906	906	906	
Total Central Finance Commission (CFC) Grant (21+32)	9,414	7,200	11,100	13,293	185%	13,100	13,100	10,707	82%	13,100	13,100	22,329	170%	30,400	23,000	22,612	74%	22,620	23,000	13,861	61%	23,300	23,300	27,101	
Total State Finance Commission (CFC) Grant (25+33)	28,635	40,000	30,000	29,421	-	30,000	30,000	29,301	-	30,000	30,000	36,695	-	35,000	39,000	36,695	-	39,000	39,000	36,204	-	39,000	40,500	45,000	
Total Capital Grants (32+33)	10,292	10,276	25,567	25,598	249%	26,936	27,736	12,519	46%	16,995	17,095	23,274	137%	34,930	25,086	23,557	67%	24,656	25,086	15,085	61%	25,366	25,366	33,167	
Total Grants (28+34)	39,963	51,357	56,648	56,067	109%	58,117	58,942	41,820	72%	48,276	48,272	60,738	126%	70,937	64,716	61,021	86%	64,286	64,716	52,479	82%	64,946	66,446	78,817	
Total Capital Receipts (30+31+32+33)	13,299	14,411	29,702	28,661	199%	30,993	31,793	13,625	44%	21,052	21,152	23,485	112%	38,937	28,586	23,768	61%	26,156	28,586	17,110	65%	28,116	28,116	52,521	
Extra Ordinary Receipts	7,027	20,275	42,532	324	-	42,531	42,582	4,044	-	42,582	42,582	443	-	1,315	600	160	-	600	600	28,299	-	600	300	27,870	
Total Municipal Receipts (29+36+37)	62,070	92,613	1,20,320	74,711	81%	1,22,756	1,24,731	65,728	54%	1,15,536	1,15,536	81,470	71%	96,884	95,974	81,485	84%	93,025	95,974	1,06,752	115%	97,877	99,517	1,60,579	
Salary Establishment Expenditure	32,358	38,280	38,280	36,011	94%	40,380	40,420	38,008	94%	40,455	40,455	40,610	100%	43,655	49,561	41,903	96%	45,461	49,561	42,018	92%	53,561	53,561	50,706	
Administrative Expenditure	1,205	2,419	2,369	1,544	64%	1,897	2,037	3,885	205%	2,457	2,187	2,028	90%	2,442	3,279	2,104	86%	3,149	2,979	3,238	103%	3,345	3,360	3,614	
Operation & Maintenance (O&M) Expenditure	14,977	11,191	10,871	8,947	80%	10,521	10,391	6,529	62%	12,496	12,466	11,257	90%	12,626	17,336	11,273	89%	12,894	17,541	15,433	120%	15,601	20,040	23,059	
Loan interest and other finance charges paid	453	458	458	399	87%	458	458	547	120%</																

Key Observations:

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

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23	2022-23	2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	
Opening Balance	60,341	52,015	46,588	46,588	-	42,307	23,290	23,290	-	27,029	27,029	25,910	-	27,333	27,333	18,724	-	27,308	27,308	50,546	-	27,816	27,816	27,890	
Revenue Receipts	55,825	1,07,120	1,08,130	58,545	55%	1,10,300	1,14,115	55,972	51%	98,442	1,01,260	59,904	61%	1,11,695	1,11,695	75,816	68%	1,14,174	1,14,364	81,734	72%	1,18,534	1,27,024	1,17,034	
Capital Receipts	40,725	60,315	77,315	49,275	82%	73,015	78,815	20,348	28%	70,616	91,115	26,763	38%	52,206	64,200	51,699	99%	51,300	51,300	13,795	27%	67,400	67,400	59,400	
Total Municipal Receipts (2+3)	96,549	1,67,435	1,85,445	1,07,820	64%	1,83,315	1,92,930	76,320	42%	1,69,058	1,92,375	86,666	51%	1,63,901	1,75,895	1,27,515	78%	1,65,474	1,65,664	95,528	58%	1,85,934	1,94,424	1,76,434	
Revenue Expenditure	54,572	1,05,412	1,08,012	62,451	59%	94,022	1,10,177	63,437	67%	94,886	1,00,956	69,376	73%	1,11,620	1,11,620	74,173	66%	1,13,856	1,13,856	85,027	75%	1,18,455	1,26,950	1,16,896	
Capital Expenditure	55,801	60,015	81,615	69,093	115%	73,215	79,015	10,224	14%	70,615	91,115	25,872	37%	52,206	64,300	21,931	42%	51,300	51,300	38,390	75%	67,400	67,400	59,400	
Total Municipal Expenditure (5+6)	1,10,373	1,65,427	1,89,627	1,31,544	80%	1,67,237	1,89,192	73,661	44%	1,65,501	1,92,071	95,248	58%	1,63,826	1,75,920	96,104	59%	1,65,156	1,65,156	1,23,417	75%	1,85,855	1,94,350	1,76,296	
Revenue Deficit (2-5)	1,253	1,708	118	-3,906	-	16,278	3,938	-7,465	-	3,555	304	-9,472	-	75	75	1,643	-	318	508	-3,293	-	79	74	138	
Capital Deficit (3-6)	-15,076	300	-4,300	-19,818	-	-200	-200	10,125	-	1	0	890	-	0	-100	29,768	-	0	0	-24,595	-	0	0	0	
Fiscal Deficit (4-7)	-13,824	2,008	-4,182	-23,724	-	16,078	3,738	2,660	-	3,556	304	-8,582	-	75	-25	31,412	-	318	508	-27,889	-	79	74	138	
Year End Closing Balance (1+4-7)	46,517	54,023	42,406	22,863	-	58,385	27,028	25,949	-	30,585	27,332	17,328	-	27,408	27,308	50,135	-	27,626	27,816	22,657	-	27,895	27,890	28,028	
Property Tax	19,237	30,000	30,000	17,707	59%	35,000	35,000	23,416	67%	33,500	33,500	20,822	62%	41,000	41,000	27,084	66%	31,000	31,000	29,009	94%	33,000	39,000	35,000	
Other Taxes	990	1,630	1,630	459	28%	1,640	2,255	617	38%	885	905	282	32%	1,125	1,125	312	28%	1,130	1,130	325	29%	830	1,220	1,410	
Municipal Own Tax Income (12+13)	20,227	31,630	31,630	18,166	57%	36,640	37,255	24,033	66%	34,385	34,405	21,104	61%	42,125	42,125	27,397	65%	32,130	32,130	29,334	91%	33,830	40,220	36,410	
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Solid Waste Management (SWM) Charge	30	120	120	27	22%	120	120	29	24%	51	201	31	60%	101	101	35	35%	50	50	26	52%	50	50	50	
Other User Charges / Rent /Interest/ sale revenue etc.	3,993	19,370	19,380	6,140	32%	18,040	19,240	6,914	38%	8,006	9,685	5,456	68%	16,869	16,869	4,867	29%	26,894	27,084	5,650	21%	23,654	25,754	26,574	
Development Charge/Building Permission Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Municipal Own Non-tax income (15+16+17+18)	4,023	19,490	19,500	6,166	32%	18,160	19,360	6,943	38%	8,057	9,886	5,487	68%	16,970	16,970	4,902	29%	26,944	27,134	5,676	21%	23,704	25,804	26,624	
Municipal Own Total Income (14-19)	24,250	51,120	51,130	24,332	48%	54,800	56,615	30,976	57%	42,442	44,291	26,591	63%	59,095	59,095	32,299	55%	59,074	59,264	35,010	59%	57,534	66,024	63,034	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Assignments & devolutions/compensatory grants	7,537	9,000	10,000	7,536	84%	8,000	10,000	2,468	31%	10,000	10,000	0	0%	5,000	5,000	0	0%	5,000	5,000	3,400	68%	6,500	6,500	4,000	
State Finance Commission (SFC) Revenue Grant	23,323	45,000	45,000	26,676	-	45,000	45,000	22,528	-	43,000	43,969	33,313	-	45,000	45,000	43,517	-	47,500	47,500	0	-	54,500	0	0	
Other Grants and Funds	715	2,000	2,000	0	0%	2,500	2,500	0	0%	3,000	3,000	0	0%	2,600	2,600	0	0%	2,600	2,600	43,323	1666%	0	54,500	50,000	
Total State Transfers (24+25+26)	31,575	56,000	57,000	34,212	61%	55,500	57,500	24,996	45%	56,000	56,969	33,313	59%	52,600	52,600	43,517	83%	55,100	55,100	46,723	85%	61,000	61,000	54,000	
Total Revenue Grants (23+27)	31,575	56,000	57,000	34,212	61%	55,500	57,500	24,996	45%	56,000	56,969	33,313	59%	52,600	52,600	43,517	83%	55,100	55,100	46,723	85%	61,000	61,000	54,000	
Total Revenue Receipts (20+28)	55,825	1,07,120	1,08,130	58,545	55%	1,10,300	1,14,115	55,972	51%	98,442	1,01,260	59,904	61%	1,11,695	1,11,695	75,816	68%	1,14,174	1,14,364	81,734	72%	1,18,534	1,27,024	1,17,034	
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FS), Sale or Lease of Land etc.)	9,069	10,015	10,015	2,274	23%	10,015	10,015	491	5%	16	20,515	0	0%	6	3,500	4,458	74306%	5,200	5,200	100	2%	9,600	9,600	6,200	
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	20,000	20,000	20,000	100%	5,000	5,000	0	0%	10,000	10,000	5,000	
Central Finance Commission (CFC) Capital Grant	6,457	8,000	10,000	14,445	181%	15,000	15,000	9,360	62%	18,000	18,000	12,397	69%	22,000	22,000	22,200	101%	22,400	22,400	9,275	41%	29,600	29,600	30,000	
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Capital Grants Receipts under Central Schemes	12,673	21,000	36,000	31,739	151%	42,000	42,000	1,327	3%	42,000	42,000	912	2%	1,500	2,500	304	20%	2,500	2,500	174	7%	2,000	2,000	2,000	
Capital Grants Receipts under State Schemes	12,526	21,300	21,300	818	4%	6,000	11,800	9,171	153%	10,600	10,600	13,454	127%	8,700	16,200	4,737	54%	16,200	16,200	4,246	26%	16,200	16,200	16,200	
Total Central Finance Commission (CFC) Grant (21+32)	6,457	8,000	10,000	14,445	181%	15,000	15,000	9,360	62%	18,000	18,000	12,397	69%	22,000	22,000	22,200	101%	22,400	22,400	9,275	41%	29,600	29,600	30,000	
Total State Finance Commission (CFC) Grant (25+33)	23,323	45,000	45,000	26,676	-	45,000	45,000	22,528	-	43,000	43,969	33,313	-	45,000	45,000	43,517	-	47,500	47,500	0	-	54,500	0	0	
Total Capital Grants (32+33)	31,656	50,300	67,300	47,001	93%	63,000	68,800	19,858	32%	70,600	70,600	26,763	38%	32,200	40,700	27,241	85%	41,100	41,100	13,695	33%	47,800	47,800	48,200	
Total Grants (28+34)	63,231	1,06,300	1,24,300	81,213	76%	1,18,500	1,26,300	44,854	38%	1,26,600	1,27,569	60,076	47%	84,800	93,300	70,758	83%	96,200	96,200	60,418	63%	1,08,800	1,08,800	1,02,200	
Total Capital Receipts (30+31+32+33)	40,725	60,315	77,315	49,275	82%	73,015	78,815	20,348	28%	70,616	91,115	26,763	38%	52,206	64,200	51,699	99%	51,300	51,300	13,795	27%	67,400	67,400	59,400	
Extra Ordinary Receipts	1,108	1,702	2,202	1,324	-	2,702	2,702	958	-	3,202	3,202	1,381	-	1,800	1,800	528	-	1,900	1,900	880	-	1,900	1,900	1,300	
Total Municipal Receipts (29+40+41)	97,658	1,69,137	1,87,647	1,09,144	65%	1,86,017	1,95,632	77,278	42%	1,72,260	1,95,577	88,048	51%	1,65,701	1,77,695	1,28,043	77%	1,67,374	1,67,564	96,408	58%	1,87,834	1,96,324	1,77,734	
Salary Establishment Expenditure	16,043	21,655	22,805	16,330	75%	20,655	21,205	17,759	86%	16,675	18,375	19,409	116%	20,090	20,690	19,297	96%	21,035	21,985	20,963	100%	23,101	23,926	23,380	
Administrative Expenditure	5,083	9,190	9,190	6,767	74%	9,100	9,900	6,843	75%	6,645	8,815	9,511	143%	10,955	11,505	8,945	82%	12,035	12,035	11,789	98%	14,315	14,315	12,220	
Operation & Maintenance (O&M) Expenditure	33,445	74,565	76,015	39,354	53%	64,265	79,070	38,830	60%	71,564	73,764	40,455	57%	80,570	79,420	45,930	57%	80,581							

Key Observations:

- LMC has all its budget document published in the Hindi language. It also follows a department wise budget.
- Budgeting Structure for Lucknow consists of three accounts: Revenue Income, Capital Income and Higher Account.

Heads / Particulars	2016-17		2017-18			2018-19				2019-20				2020-21				2021-22				2022-23	2022-23	2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE
Opening Balance	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	52,009.31	0.00	-	7,682.75	26,404.11	0.00	-	53.93	9,425.29	0.00	-	2,756.49	9,724.38	175.61
Revenue Receipts	1,39,815.50	1,42,146.02	1,34,437.45	1,28,451.59	90%	1,54,753.33	1,39,984.50	1,51,902.19	98%	1,93,895.50	1,82,902.76	1,74,153.57	90%	2,10,753.29	1,85,041.67	60,733.38	29%	2,10,785.24	2,18,531.48	2,17,349.15	103%	2,22,674.33	2,38,808.56	2,50,643.09
Capital Receipts	36,966.84	22,005.00	35,896.00	50,879.87	231%	40,179.00	53,873.00	54,517.68	136%	40,128.00	35,401.00	25,851.30	64%	36,451.00	23,111.67	34,956.78	96%	40,856.00	10,287.24	5,603.50	14%	33,064.00	32,226.10	70,403.07
Total Municipal Receipts (2+3)	1,76,782.34	1,64,151.02	1,70,333.45	1,79,331.46	109%	1,94,932.33	1,93,857.50	2,06,419.87	106%	2,34,026.50	2,18,303.76	2,00,004.87	85%	2,47,204.29	2,08,153.34	95,690.16	39%	2,51,641.24	2,28,818.72	2,22,952.65	89%	2,55,738.33	2,71,034.66	3,21,046.16
Revenue Expenditure	86,449.07	89,214.50	96,791.03	1,02,106.71	114%	97,306.00	1,11,276.00	1,06,496.69	109%	1,15,957.00	1,34,790.15	1,29,020.26	111%	1,46,245.00	1,30,217.35	1,09,236.75	75%	1,39,858.28	1,42,563.91	1,30,717.54	93%	1,51,863.85	1,70,496.50	1,90,441.24
Capital Expenditure	67,557.87	74,495.00	94,172.40	75,644.58	102%	96,292.77	1,08,426.00	71,534.64	74%	1,17,279.56	1,28,147.17	1,03,196.39	88%	1,08,380.00	1,04,299.29	88,027.11	81%	1,11,278.93	89,445.13	61,150.38	55%	1,00,040.60	1,02,716.38	1,22,142.34
Total Municipal Expenditure (5+6)	1,54,006.94	1,63,709.50	1,90,963.43	1,77,751.29	109%	1,93,598.77	2,19,702.00	1,78,031.33	92%	2,33,236.56	2,62,937.32	2,32,216.65	100%	2,54,625.00	2,34,516.64	1,97,263.86	77%	2,51,137.21	2,32,009.04	1,91,867.92	76%	2,51,904.45	2,73,212.88	3,12,183.58
Revenue Deficit (2-5)	53,366.43	52,931.52	37,646.42	26,344.88	-	57,447.33	28,708.50	45,405.50	-	77,938.50	48,112.61	45,133.31	-	64,508.29	54,824.32	-48,503.37	-	70,926.96	75,967.57	86,631.61	-	70,810.48	68,312.06	60,601.85
Capital Deficit (3-6)	-30,591.03	-52,490.00	-58,276.40	-24,764.71	-	-56,113.77	-54,553.00	-17,016.96	-	-77,151.56	-92,746.17	-77,345.09	-	-71,929.00	-81,187.62	-53,070.33	-	-70,422.93	-79,157.89	-55,546.88	-	-66,976.60	-70,490.28	-51,739.27
Fiscal Deficit (4-7)	22,775.40	441.52	-20,629.98	1,580.17	-	1,333.56	-25,844.50	28,388.54	-	786.94	-44,633.56	-32,211.78	-	-7,420.71	-26,363.30	-1,01,573.70	-	504.03	-3,190.32	31,084.73	-	3,833.88	-2,178.22	8,862.58
Year End Closing Balance (1+4-7)	22,775.40	441.52	-20,629.98	1,580.17	-	1,333.56	-25,844.50	28,388.54	-	786.94	7,375.75	-32,211.78	-	262.04	40.81	-1,01,573.70	-	557.96	6,234.97	31,084.73	-	6,590.37	7,546.16	9,038.19
Property Tax	6,613.73	13,835.76	9,861.31	7,002.24	51%	16,095.84	11,235.00	6,966.81	43%	16,735.00	9,665.31	9,697.16	58%	10,825.13	10,825.13	22,158.20	205%	16,028.29	14,028.29	18,430.58	115%	14,893.69	11,442.32	14,893.69
Other Taxes	7,039.22	13,500.24	9,641.12	7,279.08	54%	15,736.47	10,715.00	7,029.80	45%	15,065.00	10,090.80	6,469.24	43%	11,298.86	11,298.66	64.33	1%	9,792.14	9,778.24	546.36	6%	8,998.38	7,807.02	8,998.40
Municipal Own Tax Income (12+13)	13,652.95	27,336.00	19,502.43	14,281.32	52%	31,832.31	21,950.00	13,996.61	44%	31,800.00	19,756.11	16,166.40	51%	22,123.99	22,123.79	22,222.53	100%	25,820.43	23,806.53	18,976.94	73%	23,892.07	19,249.34	23,892.09
Water & Sewerage User Charge	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Solid Waste Management (SWM) Charge	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Other User Charges / Rent / Interest / sale revenue etc.	22,607.74	31,757.02	26,773.02	31,642.75	100%	32,878.02	26,774.50	27,640.18	84%	34,240.50	30,409.65	37,832.56	110%	41,146.30	31,183.61	32,373.83	79%	41,841.81	36,571.13	37,523.54	90%	37,354.38	41,078.19	41,964.01
Development Charge/Building Permission Charge	2,500.60	3,420.00	4,127.00	1,897.87	55%	6,250.00	4,010.00	858.51	14%	4,275.00	7,463.00	358.04	8%	6,110.00	1,565.00	3,436.43	56%	4,365.00	9,805.15	15,843.24	363%	5,225.00	11,574.08	7,233.00
Municipal Own Non-tax income (15+16+17+18)	25,108.34	35,177.02	30,900.02	33,540.62	95%	39,128.02	30,784.50	28,498.69	73%	38,515.50	37,872.65	38,190.60	99%	47,256.30	32,748.61	35,810.26	76%	46,206.81	46,376.28	53,366.78	115%	42,579.38	52,652.27	49,197.01
Municipal Own Total Income (14+19)	38,761.29	62,513.02	50,402.45	47,821.94	76%	70,960.33	52,734.50	42,495.30	60%	70,315.50	57,628.76	54,357.00	77%	69,380.29	54,872.40	58,032.79	84%	72,027.24	70,182.47	72,343.72	100%	66,471.61	71,901.61	73,089.10
Central Finance Commission (CFC) Revenue 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	-	0.00	0.00	0.00	-	0.00	0.00	19,000.00
Any other revenue grant from Central Government	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Total Central Government Revenue Transfers (21+22)	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	-	0.00	0.00	0.00	-	0.00	0.00	19,000.00
Assignments & devolutions/compensatory grants	50,331.60	7,531.00	10,017.00	3,898.13	52%	7,527.00	612.00	411.40	5%	1,022.00	353.00	407.64	40%	254.00	434.00	608.33	240%	403.00	300.00	376.36	93%	203.00	356.27	350.03
State Finance Commission (SFC) Revenue 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Other Grants and Funds	50,722.61	72,102.00	74,018.00	76,731.52	106%	76,266.00	86,638.00	1,08,995.49	143%	1,22,558.00	1,24,921.00	1,19,389.93	97%	1,41,119.00	1,29,735.27	1,23,743.88	88%	1,38,355.00	1,48,048.67	1,44,629.07	105%	1,55,999.88	1,58,392.92	1,58,203.96
Total State Transfers (24+25+26)	1,01,054.21	79,633.00	84,035.00	80,629.65	101%	83,793.00	87,250.00	1,09,406.89	131%	1,23,580.00	1,25,274.00	1,19,796.57	97%	1,41,373.00	1,30,169.27	1,24,352.21	88%	1,38,758.00	1,48,348.67	1,45,005.43	105%	1,56,202.88	1,58,749.19	1,58,553.99
Total Revenue Grants (23+27)	1,01,054.21	79,633.00	84,035.00	80,629.65	101%	83,793.00	87,250.00	1,09,406.89	131%	1,23,580.00	1,25,274.00	1,19,796.57	97%	1,41,373.00	1,30,169.27	1,24,352.21	88%	1,38,758.00	1,48,348.67	1,45,005.43	105%	1,56,202.88	1,66,906.95	1,77,553.99
Total Revenue Receipts (20+28)	1,39,815.50	1,42,146.02	1,34,437.45	1,28,451.59	90%	1,54,753.33	1,39,984.50	1,51,902.19	98%	1,93,895.50	1,82,902.76	1,74,153.57	90%	2,10,753.29	1,85,041.67	1,82,385.00	87%	2,10,785.24	2,18,531.48	2,17,349.15	103%	2,22,674.33	2,38,808.56	2,50,643.09
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Secured Loans and Unsecured Loans	10,000.00	0.00	8,900.00	1,303.61	-	15,500.00	15,400.00	6,500.00	42%	13,000.00	9,000.00	5,368.32	41%	16,400.00	11,388.00	10,644.00	65%	7,200.00	2,200.00	0.00	0%	7,456.00	5,001.00	1,701.00
Central Finance Commission (CFC) Capital 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	-	0.00	6,600.00	0.00	-	0.00	5,449.34	6,000.00
State Finance Commission (SFC) Capital 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Capital Grants Receipts under Central Schemes	2,345.40	3,500.00	1,525.00	14,162.96	405%	500.00	502.00	0.00	0%	1,002.00	500.00	0.00	0%	500.00	1,600.00	2,046.22	409%	15,250.00	0.00	0.00	0%	15,001.00	7,977.03	14,600.04
Capital Grants Receipts under State Schemes	24,621.44	18,505.00	25,471.00	35,413.30	191%	24,179.00	37,971.00	48,017.68	199%	26,126.00	25,901.00	20,482.98	78%	19,551.00	10,123.67	22,266.56	114%	18,406.00	8,097.71	5,603.50	30%	10,606.00	18,299.72	48,102.03
Total Central Finance Commission (CFC) Grant (21+32)	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	-	0.00	6,600.00	0.00	-	0.00	13,607.10	25,000.00
Total State Finance Commission (CFC) Grant (25+33)	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Total Capital Grants (32+33)	26,966.84	22,005.00	26,996.00	49,576.26	225%	24,679.00	38,473.00	48,017.68	195%	27,128.00	26,401.00	20,482.98	76%	2										

Heads / Particulars	2016-17		2017-18					2018-19					2019-20					2020-21					2021-22					2022-23	2022-23	2023-24
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	
Opening Balance	37,895.53	29,738.38	48,476.77	48,476.77	-	50,333.54	48,493.69	48,493.69	-	62,066.32	60,732.68	60,732.68	-	43,235.61	49,520.67	49,520.67	-	0.00	62,683.94	64,650.90	-	96,911.32	86,758.21	90,204.32						
Revenue Receipts	31,259.86	33,652.75	13,994.02	18,773.79	56%	36,672.25	34,678.10	21,956.80	60%	79,362.27	37,536.11	28,629.77	36%	86,007.26	60,067.01	32,561.02	38%	83,580.16	47,238.23	49,241.19	59%	99,579.64	62,737.14	83,756.96						
Capital Receipts	8,674.92	19,950.00	33,629.57	24,119.88	121%	42,550.00	29,955.41	32,045.63	75%	3,634,801.15	25,204.55	33,982.48	9%	3,00,349.90	59,600.00	67,798.65	23%	72,343.06	55,059.13	37,852.27	52%	79,291.49	24,816.99	1,32,197.26						
Total Municipal Receipts (2+3)	39,934.79	53,602.75	47,623.58	42,893.66	80%	79,222.25	64,633.51	54,002.44	68%	4,42,842.42	62,740.66	62,612.25	14%	3,86,357.16	1,19,667.01	1,00,359.68	26%	1,55,923.22	1,02,297.36	87,093.45	56%	1,78,871.13	87,554.13	2,15,954.22						
Revenue Expenditure	21,385.24	39,223.70	30,053.25	20,970.77	53%	41,481.70	25,750.27	23,259.85	56%	46,639.61	44,895.69	39,372.94	84%	83,282.99	44,236.04	33,931.74	41%	74,609.19	39,531.78	40,619.71	54%	79,797.04	49,864.73	71,111.25						
Capital Expenditure	7,968.31	21,650.00	15,713.55	21,905.96	101%	44,930.00	25,310.62	18,503.60	41%	3,59,817.04	35,342.05	34,451.32	10%	2,91,163.17	40,973.91	53,264.67	18%	78,076.29	28,538.22	24,366.43	31%	94,286.00	34,243.28	1,72,156.36						
Total Municipal Expenditure (5+6)	29,353.55	60,873.70	45,766.81	42,876.74	70%	86,411.70	51,060.89	41,763.45	48%	4,06,456.65	80,237.74	73,824.26	18%	3,74,446.16	85,209.95	87,196.41	23%	1,52,685.49	68,069.99	64,986.14	43%	1,74,083.04	84,108.01	2,43,267.60						
Revenue Deficit (2-5)	9,874.62	-5,709.95	-16,059.24	-2,196.98	-	-4,809.45	8,927.83	-1,303.05	-	-32,722.66	-7,359.57	-10,743.17	-	2,724.27	15,830.97	-1,370.72	-	8,970.97	7,706.45	8,621.48	-	19,782.60	12,872.40	12,645.72						
Capital Deficit (3-6)	706.61	-1,700.00	17,916.02	2,213.91	-	-2,380.00	4,644.79	13,542.04	-	3,663.11	-10,137.50	-468.84	-	9,186.73	18,626.09	14,533.99	-	-5,733.23	26,520.92	13,485.83	-	-14,994.51	-9,426.29	-39,959.10						
Fiscal Deficit (4-7)	10,581.23	-7,270.95	1,856.78	16.93	-	-7,189.45	13,572.62	12,238.99	-	36,385.77	-17,497.08	-11,212.01	-	11,911.00	34,457.06	13,163.27	-	3,237.74	34,227.37	22,107.31	-	4,788.09	3,446.12	-27,313.38						
Year End Closing Balance (1+4-7)	48,476.77	22,467.43	50,333.54	48,493.69	-	43,144.09	62,066.32	60,732.68	-	98,452.09	43,235.61	49,520.67	-	55,146.61	83,977.73	62,683.94	-	3,237.74	96,911.32	86,758.21	-	1,01,699.41	90,204.32	62,890.95						
Property Tax	4,354.11	10,000.00	5,000.00	4,800.97	48%	12,500.00	10,000.00	8,017.42	64%	30,000.00	10,000.00	6,119.57	20%	30,000.00	8,000.00	7,244.43	24%	30,000.00	7,170.84	7,591.39	25%	34,831.00	6,367.52	19,850.53						
Other Taxes	203.07	375.50	128.90	130.87	35%	254.00	136.50	267.19	105%	517.50	81.00	76.47	15%	472.50	137.25	387.04	82%	530.00	384.97	164.12	31%	423.47	576.60	180.53						
Municipal Own Tax Income (12+13)	4,557.18	10,375.50	5,128.90	4,931.84	48%	12,754.00	10,136.50	8,284.61	65%	30,517.50	10,081.00	6,196.04	20%	30,472.50	8,137.25	7,631.47	25%	30,530.00	7,555.81	7,755.51	25%	35,254.47	6,942.12	20,031.06						
Water & Sewerage User Charge	5.49	29.25	4.12	6.03	21%	29.25	10.00	0.00	0%	29.25	0.00	5.26	18%	0.00	13.75	0.00	-	13.75	0.00	2.18	16%	0.00	1.81	2.40						
Solid Waste Management (SWM) Charge	3.26	1,508.00	106.00	8.15	1%	158.00	10.50	0.00	0%	2,010.00	0.00	2.38	0%	0.00	35.00	0.00	-	1,510.00	0.00	2,261.03	150%	0.00	2,178.84	3,087.13						
Other User Charges / Rent / Interest/ sale revenue etc.	1,320.48	1,595.00	1,261.59	1,000.90	63%	1,856.00	1,592.25	1,802.60	97%	6,250.50	2,354.61	1,291.30	21%	4,259.95	2,096.50	1,619.75	38%	2,880.00	3,897.82	978.16	34%	4,287.61	1,592.52	889.81						
Development Charge/Building Permission Charge	213.38	225.00	12.50	204.05	91%	225.00	120.00	0.00	0%	400.00	10.00	130.51	33%	400.00	610.00	0.00	0%	630.00	0.00	0.00	0%	0.00	0.00	0.00						
Municipal Own Non-tax income (15+16+17+18)	1,542.62	3,357.25	1,384.20	1,219.13	36%	2,268.25	1,732.75	1,802.60	79%	8,689.75	2,364.61	1,429.45	16%	4,659.95	2,755.25	1,619.75	35%	5,033.75	3,897.82	3,241.36	64%	4,287.61	3,773.17	3,979.33						
Municipal Own Total Income (14+19)	6,099.80	13,732.75	6,513.10	6,150.97	45%	15,022.25	11,869.25	10,087.21	67%	39,207.25	12,445.61	7,625.49	19%	35,132.45	10,892.50	9,251.22	26%	35,563.75	11,453.64	10,996.88	31%	39,542.08	10,715.29	24,010.40						
Central Finance Commission (CFC) Revenue Grant	847.52	3,620.00	0.00	0.00	-	5,350.00	1,312.31	0.00	0%	6,650.00	0.00	12.74	-	0.00	700.00	0.00	-	650.00	0.00	755.54	-	0.00	1,238.63	4,240.60						
Any other revenue grant from Central Government	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00						
Total Central Government Revenue Transfers (21+22)	847.52	3,620.00	0.00	0.00	0%	5,350.00	1,312.31	0.00	0%	6,650.00	0.00	12.74	0%	0.00	700.00	0.00	-	650.00	0.00	755.54	116%	0.00	1,238.63	4,240.60						
Assignments & devolutions/compensatory grants	5,292.55	6,600.00	5,604.83	3,672.53	56%	6,600.00	4,688.34	2,464.20	37%	6,750.00	6,776.19	4,696.34	70%	6,800.00	10,276.19	8,363.54	123%	6,800.00	4,988.57	5,410.25	80%	10,103.50	10,647.00	6,565.00						
State Finance Commission (SFC) Revenue 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00						
Other Grants and Funds	19,020.00	9,700.00	1,876.08	8,950.29	92%	9,700.00	16,808.21	9,405.39	97%	19,255.02	18,314.32	16,295.19	85%	44,073.91	38,198.32	14,946.26	34%	40,566.41	30,796.03	32,078.53	79%	49,934.06	1,320.15	31,875.08						
Total State Transfers (24+25+26)	24,312.55	16,300.00	7,480.92	12,622.82	77%	16,300.00	21,496.55	11,869.59	73%	26,005.02	25,090.51	20,991.54	81%	50,873.91	48,474.51	23,309.80	46%	47,366.41	35,784.59	37,488.77	79%	60,037.56	11,967.14	38,440.08						
Total Revenue Grants (23+27)	25,160.07	19,920.00	7,480.92	12,622.82	63%	21,650.00	22,808.85	11,869.59	55%	32,655.02	25,090.51	21,004.28	64%	50,873.91	49,174.51	23,309.80	46%	48,016.41	35,784.59	38,244.31	80%	60,037.56	13,205.77	42,680.68						
Total Revenue Receipts (20+28)	31,259.86	33,652.75	13,994.02	18,773.79	56%	36,672.25	34,678.10	21,956.80	60%	71,862.27	37,536.11	28,629.77	40%	86,006.36	60,067.01	32,561.02	38%	83,580.16	47,238.23	49,241.19	59%	99,579.64	23,921.07	66,911.08						
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	0.00	0.00	0.00	0.00	-	0.00	0.00	27.49	-	1,300.00	0.00	277.34	21%	0.00	0.00	0.00	-	0.00	3,365.66	25,735.03	-	4,570.60	18,509.20	1,18,507.99						
Secured Loans and Unsecured Loans	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	-	84,194.76	0.00	0.00	0%	70,000.00	0.00	534.06	1%	534.06	0.00	0.00	0%	0.00	0.00	0.00						
Central Finance Commission (CFC) Capital Grant	0.00	2,000.00	0.00	0.00	0%	0.00	4,058.34	6,635.85	-	4,321.07	2,680.47	0.00	0%	2,680.47	0.00	0.00	0%	0.00	0.00	0.00	-	0.00	0.00	0.00						
State Finance Commission (SFC) Capital Grant	0.00	500.00	17,185.25	4,063.28	-	8,500.00	8,002.25	8,002.25	-	10,000.00	8,707.56	0.00	-	8,707.56	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00						
Capital Grants Receipts under Central Schemes	0.00	0.00	5,699.62	0.00	-	6,000.00	0.00	1,751.14	29%	6,968.00	3,460.00	6,087.25	87%	4,460.00	20,425.00	12,812.68	287%	24,860.00	34,814.70	15,043.60	61%	21,410.00	7,590.00	14,401.28						
Capital Grants Receipts under State Schemes	8,674.92	17,450.00	10,744.70	19,453.46	111%	28,050.00	7,500.00	12,529.12	45%	1,42,237.00	9,691.52	27,525.35	19%	1,14,162.54	36,950.00	54,335.51	48%	41,669.00	16,617.91	10,691.44	26%	53,023.94	10,919.20	1,04,106.71						

Key Observations:

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

Raipur

(Rs. In Lakhs)

Heads / Particulars	2016-17					2017-18					2018-19					2019-20					2020-21					2021-22					22-23 doc			23-24 doc		
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	RE	BE						
Opening Balance	25,369.67	33,243.79	30,099.04	30,099.04	-	19,435.79	36,813.33	36,813.33	-	16,212.20	35,037.80	35,037.80	-	36,240.27	30,115.87	30,115.87	-	10,595.09	13,404.79	13,404.79	-	7,839.98	11,266.53	10,892.90	-	7,839.98	11,266.53	10,892.90	-	7,839.98	11,266.53	10,892.90				
Revenue Receipts	22,834.63	35,122.67	27,444.75	26,523.59	76%	39,513.90	30,760.25	26,216.63	66%	43,137.54	29,008.87	26,448.19	61%	36,639.72	28,703.22	27,564.72	75%	38,859.56	32,766.04	29,016.05	75%	43,070.20	38,844.88	44,427.06	-	43,070.20	38,844.88	44,427.06	-	43,070.20	38,844.88	44,427.06				
Capital Receipts	21,927.56	1,81,004.00	41,802.06	27,467.62	15%	1,99,765.00	29,535.43	26,486.80	13%	1,97,471.90	53,028.81	41,624.39	21%	1,52,587.05	36,731.10	42,363.06	28%	98,151.95	36,170.27	45,193.63	46%	96,514.31	58,840.39	1,05,429.06	-	96,514.31	58,840.39	1,05,429.06	-	96,514.31	58,840.39	1,05,429.06				
Total Municipal Receipts (2+3)	44,762.19	2,16,126.67	69,246.81	53,991.21	25%	2,39,278.90	60,295.68	52,703.43	22%	2,40,609.44	82,037.68	68,072.58	28%	1,89,226.77	65,434.32	69,927.78	37%	1,37,011.51	68,936.31	74,209.68	54%	1,39,584.51	97,685.27	1,49,906.86	-	1,39,584.51	97,685.27	1,49,906.86	-	1,39,584.51	97,685.27	1,49,906.86				
Revenue Expenditure	19,143.26	82,872.05	23,693.12	19,502.62	24%	66,850.77	26,767.54	25,060.11	37%	66,945.15	27,404.89	27,473.00	41%	66,397.52	35,255.46	34,741.82	52%	68,074.10	35,853.97	32,791.21	48%	70,539.01	37,381.53	78,811.69	-	70,539.01	37,381.53	78,811.69	-	70,539.01	37,381.53	78,811.69				
Capital Expenditure	20,889.56	1,66,564.68	56,216.94	27,774.30	17%	1,91,807.25	54,129.27	29,418.85	15%	1,89,927.50	53,430.32	45,521.51	24%	1,59,132.70	49,699.64	51,897.04	33%	79,599.83	38,647.15	43,556.71	55%	76,976.24	60,677.37	82,062.75	-	76,976.24	60,677.37	82,062.75	-	76,976.24	60,677.37	82,062.75				
Total Municipal Expenditure (5+6)	40,032.82	2,49,436.73	79,910.06	47,275.22	19%	2,58,658.02	80,896.81	54,478.96	21%	2,56,872.65	80,835.21	72,994.51	28%	2,25,530.22	84,955.10	86,638.86	38%	1,47,673.93	74,501.12	76,347.92	52%	1,47,515.25	98,058.90	1,60,874.44	-	1,47,515.25	98,058.90	1,60,874.44	-	1,47,515.25	98,058.90	1,60,874.44				
Revenue Deficit (2-5)	3,691.37	-47,749.38	3,751.63	7,020.97	-	-27,336.87	3,992.71	1,156.52	-	-23,807.61	1,603.98	-1,024.81	-	-29,757.80	-6,552.24	-7,177.10	-	-29,214.54	-3,087.93	-3,775.16	-	-27,468.81	1,463.35	-34,333.89	-	-27,468.81	1,463.35	-34,333.89	-	-27,468.81	1,463.35	-34,333.89				
Capital Deficit (3-6)	1,038.00	14,439.32	-14,414.88	-306.68	-	7,957.75	-24,593.84	-2,932.05	-	7,544.40	-401.51	-3,897.12	-	-6,545.65	-12,968.54	-9,533.98	-	18,552.12	-2,476.88	1,636.92	-	19,538.07	-1,836.98	23,366.31	-	19,538.07	-1,836.98	23,366.31	-	19,538.07	-1,836.98	23,366.31				
Fiscal Deficit (4-7)	4,729.37	-33,310.06	-10,663.25	6,714.29	-	-19,379.12	-20,601.13	-1,775.53	-	-16,263.21	1,202.47	-4,921.93	-	-36,303.45	-19,520.78	-16,711.08	-	-10,662.42	-5,564.81	-2,138.24	-	-7,930.74	-373.63	-10,967.58	-	-7,930.74	-373.63	-10,967.58	-	-7,930.74	-373.63	-10,967.58				
Year End Closing Balance (1+4-7)	30,099.04	-66.27	19,435.79	36,813.33	-	56.67	16,212.20	35,037.80	-	-51.01	36,240.27	30,115.87	-	-63.18	10,595.09	13,404.79	-	-67.33	7,839.98	11,266.55	-	-90.76	10,892.90	-74.68	-	-90.76	10,892.90	-74.68	-	-90.76	10,892.90	-74.68				
Property Tax	4,986.34	5,793.74	5,786.98	6,077.26	98%	6,696.49	6,077.26	5,702.75	85%	6,881.69	6,622.23	5,764.91	84%	7,199.65	5,591.12	6,927.21	96%	6,863.30	7,090.77	8,093.58	118%	8,480.85	9,021.68	9,729.05	-	8,480.85	9,021.68	9,729.05	-	8,480.85	9,021.68	9,729.05				
Other Taxes	5,219.76	6,681.76	5,926.40	4,618.22	69%	7,177.85	4,814.27	4,998.41	70%	7,091.70	5,983.09	5,526.80	78%	8,234.29	8,754.66	6,067.18	74%	8,233.24	6,716.39	5,932.21	72%	8,021.13	7,626.79	8,129.45	-	8,021.13	7,626.79	8,129.45	-	8,021.13	7,626.79	8,129.45				
Municipal Own Tax Income (12+13)	10,206.10	12,475.50	11,713.38	10,314.97	83%	13,874.34	10,891.53	10,701.16	77%	13,973.39	12,605.32	11,291.71	81%	15,433.94	14,345.78	12,994.39	84%	15,096.54	13,807.16	14,025.79	93%	16,501.98	16,648.47	17,858.50	-	16,501.98	16,648.47	17,858.50	-	16,501.98	16,648.47	17,858.50				
Water & Sewerage User Charge	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00				
Solid Waste Management (SWM) Charge	2.15	5.00	11.95	0.00	0%	16.00	0.00	0.00	0%	17.60	74.60	0.00	0%	150.00	0.00	74.60	50%	150.00	80.60	0.00	0%	130.00	0.00	0.00	-	130.00	0.00	0.00	-	130.00	0.00	0.00				
Other User Charges / Rent /interest/ sale revenue etc.	5,538.66	7,297.17	7,618.25	7,588.97	104%	9,673.56	9,476.90	7,945.89	82%	11,196.55	6,440.87	5,442.18	49%	8,090.78	4,745.40	5,494.82	68%	7,959.62	10,845.26	10,142.10	127%	11,801.73	13,203.47	11,405.67	-	11,801.73	13,203.47	11,405.67	-	11,801.73	13,203.47	11,405.67				
Development Charge/Building Permission Charge	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00				
Municipal Own Non-tax income (15+16+17+18)	5,540.81	7,302.17	7,630.20	7,588.97	104%	9,689.56	9,476.90	7,945.89	82%	11,214.15	6,515.47	5,442.18	49%	8,240.78	4,745.40	5,569.42	68%	8,109.62	10,925.86	10,142.10	125%	11,931.73	13,203.47	11,405.67	-	11,931.73	13,203.47	11,405.67	-	11,931.73	13,203.47	11,405.67				
Municipal Own Total Income (14+19)	15,746.91	19,777.67	19,343.58	17,903.94	91%	23,563.90	20,368.43	18,647.05	79%	25,187.54	19,120.79	16,738.89	66%	23,674.72	19,091.18	18,563.81	78%	23,206.16	24,733.02	24,167.89	104%	28,433.71	29,851.94	29,264.17	-	28,433.71	29,851.94	29,264.17	-	28,433.71	29,851.94	29,264.17				
Central Finance Commission (CFC) Revenue 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00				
Any other revenue grant from Central Government	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	-	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 Central Government Revenue Transfers (21+22)	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00				
Assignments & devolutions/compensatory grants	6,168.78	8,050.00	5,662.55	6,210.57	77%	8,450.00	8,351.12	6,663.08	79%	9,650.00	7,970.00	6,224.84	65%	10,150.00	6,945.96	4,538.46	45%	7,845.00	7,027.96	4,118.83	53%	8,850.00	6,880.09	10,500.00	-	8,850.00	6,880.09	10,500.00	-	8,850.00	6,880.09	10,500.00				
State Finance Commission (SFC) Revenue Grant	112.17	250.00	150.00	0.00	-	300.00	0.00	0.00	-	300.00	0.00	0.00	-	300.00	300.00	2,298.82	-	300.00	115.70	0.00	-	300.00	50.00	300.00	-	300.00	50.00	300.00	-	300.00	50.00	300.00				
Other Grants and Funds	806.77	7,050.00	2,288.62	2,409.08	34%	7,200.00	2,130.24	906.50	13%	8,000.00	1,958.00	3,489.45	44%	2,515.00	2,220.20	2,163.63	86%	7,508.00	864.65	729.33	10%	5,363.63	2,053.13	4,363.63	-	5,363.63	2,053.13	4,363.63	-	5,363.63	2,053.13	4,363.63				
Total State Transfers (24+25+26)	7,087.72	15,350.00	8,101.17	8,619.65	56%	15,950.00	10,481.36	7,569.58	47%	17,950.00	9,928.00	9,714.29	54%	12,965.00	9,466.16	9,000.91	69%	15,653.00	8,008.31	4,848.16	31%	14,513.63	8,983.22	15,213.63	-	14,513.63	8,983.22	15,213.63	-	14,513.63	8,983.22	15,213.63				
Total Revenue Grants (23+27)	7,087.72	15,350.00	8,101.17	8,619.65	56%	15,950.00	10,481.36	7,569.58	47%	17,950.00	9,928.00	9,714.29	54%	12,965.00	9,466.16	9,000.91	69%	15,653.00	8,008.31	4,848.16	31%	14,513.63	8,983.22	15,213.63	-	14,513.63	8,983.22	15,213.63	-	14,513.63	8,983.22	15,213.63				
Total Revenue Receipts (20+28)	22,834.63	35,127.67	27,444.75	26,523.59	76%	39,513.90	30,849.79	26,216.63	66%	43,137.54	29,048.79	26,448.18	61%	36,639.72	28,557.34	27,564.72	75%	38,859.56	32,741.33	29,016.05	75%	43,070.20	38,835.16	44,477.80	-	43,070.20	38,835.16	44,477.80	-	43,070.20	38,835.16	44,477.80				
Capital Receipts - Own Source																																				

Key Observations:

- One of the major drawbacks of Raipur's budget is that it is published in the regional language, Hindi. Due to the language barrier, it was difficult to identify the detailed budget heads.
- Further Raipur has an account head wise budget for Revenue and Capital Income, it uses a department-wise budget for Revenue Expenditure. It provides a list of detail account heads under each department. While identifying and sorting the detailed budget heads, the study team encountered confusions in determining the nature of element and under which head it should be placed.
- For the budget study, all the detailed budget heads had to be sorted and calculated manually for the major account heads.
- Raipur Nagar Nigam categorizes water fees and charges and other non-tax income elements under tax revenue, which had to be shifted under tax revenue. Where few taxes were mentioned under Rental Income and Fees and User charges that had to be calculated as Own Tax Income.

Ranchi

(Rs. In Lakhs)

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24	
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	BE
Opening Balance	97,827.98	86,575.31	86,575.31	97,555.39	-	79,621.82	89,185.04	97,555.39	-	91,913.42	72,708.15	1,02,714.51	-	72,300.19	72,708.15	1,02,714.51	-	61,085.84	72,708.15	62,249.74	-	82,365.95	88,038.18	85,467.88	
Revenue Receipts	8,175.13	10,823.84	12,144.79	9,895.44	91%	14,526.54	14,821.55	8,814.21	61%	19,682.37	20,123.38	10,835.27	55%	25,007.35	25,007.35	8,110.38	32%	25,667.19	25,667.19	11,012.67	43%	26,666.76	26,666.76	28,453.15	
Capital Receipts	41,126.21	94,139.81	94,112.81	65,766.10	70%	1,03,349.10	1,14,064.86	23,207.90	22%	1,27,974.52	1,44,626.09	22,960.52	18%	1,27,369.12	1,33,014.32	23,631.48	19%	1,57,155.54	1,57,155.54	12,579.57	8%	1,61,669.42	1,61,058.28	1,66,271.71	
Total Municipal Receipts (2+3)	49,301.34	1,04,963.65	1,06,257.60	75,661.53	72%	1,17,875.63	1,28,886.41	32,022.11	27%	1,47,656.89	1,64,749.47	33,795.79	23%	1,52,376.47	1,58,021.67	31,741.86	21%	1,82,822.73	1,82,822.73	23,592.24	13%	1,88,336.17	1,87,725.04	1,94,724.86	
Revenue Expenditure	8,660.33	8,950.64	9,226.14	8,394.80	94%	12,519.52	11,225.67	10,646.54	85%	15,304.61	15,457.34	10,630.84	69%	17,239.69	17,193.24	11,235.76	65%	18,756.52	18,756.52	13,018.15	69%	20,189.97	27,995.23	29,209.34	
Capital Expenditure	22,778.92	1,08,584.98	1,03,984.96	75,634.09	70%	1,15,357.80	1,14,932.36	46,222.80	40%	1,49,189.15	1,49,700.09	44,340.09	30%	1,30,191.03	1,47,337.74	37,458.32	29%	1,54,345.42	1,54,408.42	21,629.25	14%	1,62,473.97	1,62,911.70	1,66,020.80	
Total Municipal Expenditure (5+6)	31,439.25	1,17,535.61	1,13,211.10	84,028.89	71%	1,27,877.32	1,26,158.02	56,869.34	44%	1,64,493.76	1,65,157.43	54,970.93	33%	1,47,430.72	1,64,530.98	48,694.08	33%	1,73,101.94	1,73,164.94	34,647.40	20%	1,82,663.94	1,90,906.93	1,95,230.14	
Revenue Deficit (2-5)	-485.20	1,873.20	2,918.65	1,500.64	-	2,007.02	3,595.88	-1,832.33	-	4,377.76	4,666.04	204.43	-	7,767.66	7,814.11	-3,125.39	-	6,910.67	6,910.67	-2,005.48	-	6,476.79	-1,328.47	-756.19	
Capital Deficit (3-6)	18,347.29	-14,445.16	-9,872.15	-9,867.99	-	-12,008.71	-867.50	-23,014.90	-	-21,214.63	-5,074.01	-21,379.56	-	-2,821.91	-14,323.42	-13,826.83	-	2,810.12	2,747.12	-9,049.68	-	-804.56	-1,853.42	250.91	
Fiscal Deficit (4-7)	17,862.09	-12,571.96	-6,953.49	-8,367.35	-	-10,001.68	2,728.38	-24,847.23	-	-16,836.87	-407.97	-21,175.14	-	4,945.75	-6,509.31	-16,952.22	-	9,720.79	9,657.79	-11,055.16	-	5,672.23	-3,181.89	-505.28	
Year End Closing Balance (1+4-7)	1,15,690.06	74,003.35	79,621.82	89,188.04	-	69,620.13	91,913.42	72,708.15	-	75,076.55	72,300.19	81,539.37	-	77,245.94	66,198.84	85,762.29	-	70,806.63	82,365.95	51,194.58	-	88,038.18	84,856.29	84,962.60	
Property Tax	4,196.95	4,000.00	4,000.00	4,016.68	100%	4,400.00	4,400.00	4,858.06	110%	4,936.00	4,936.00	4,978.94	101%	6,936.00	6,936.00	4,227.57	61%	7,282.80	7,282.80	5,784.40	79%	7,646.94	7,646.94	8,029.29	
Other Taxes	393.63	600.06	600.06	632.36	105%	660.00	660.01	361.33	55%	2,325.00	2,325.00	302.43	13%	2,462.00	2,462.00	37.80	2%	2,635.10	2,635.10	649.01	25%	2,766.86	2,766.86	2,794.42	
Municipal Own Tax Income (12+13)	4,590.58	4,600.06	4,600.06	4,649.05	101%	5,060.00	5,060.01	5,219.38	103%	7,261.00	7,261.00	5,281.37	73%	9,398.00	9,398.00	4,265.37	45%	9,917.90	9,917.90	6,433.41	65%	10,413.80	10,413.80	10,823.70	
Water & Sewerage User Charge	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	
Solid Waste Management (SWM) Charge	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	
Other User Charges / Rent /interest/ sale revenue etc.	1,914.36	3,798.74	3,789.74	2,959.85	78%	5,069.29	5,564.29	1,703.96	34%	6,682.37	7,107.37	3,812.96	57%	8,933.15	8,933.15	1,927.01	22%	8,739.28	8,739.28	2,059.87	24%	8,892.46	8,892.46	10,024.18	
Development Charge/Building Permission Charge	496.39	603.00	603.00	829.08	137%	660.00	660.00	1,126.65	171%	726.00	726.00	797.76	110%	1,663.20	1,663.20	708.73	43%	1,746.36	1,746.36	1,444.28	83%	1,833.67	1,833.67	1,923.52	
Municipal Own Non-tax income (15+16+17+18)	2,410.75	4,401.74	4,392.74	3,788.93	86%	5,729.29	6,224.29	2,830.61	49%	7,408.37	7,833.37	4,610.72	62%	10,596.35	10,596.35	2,635.74	25%	10,485.64	10,485.64	3,504.15	33%	10,726.13	10,726.13	11,947.71	
Municipal Own Total Income (14-19)	7,001.33	9,001.80	8,992.80	8,437.98	94%	10,789.29	11,284.30	8,050.00	75%	14,669.37	15,094.37	9,892.09	67%	19,994.35	19,994.35	6,901.11	35%	20,403.54	20,403.54	9,937.56	49%	21,139.93	21,139.93	22,771.41	
Central Finance Commission (CFC) Revenue 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	
Any other revenue grant from Central Government	166.03	300.00	300.00	0.00	0%	0.00	0.00	0.00	-	15.00	0.00	0.00	0%	0.00	15.00	157.58	-	15.75	15.75	115.28	732%	16.54	16.54	16.54	
Total Central Government Revenue Transfers (21+22)	166.03	300.00	300.00	0.00	0%	0.00	0.00	0.00	-	15.00	0.00	0.00	0%	0.00	15.00	157.58	-	15.75	15.75	115.28	732%	16.54	16.54	16.54	
Assignments & devolutions/compensatory grants	0.00	100.00	100.00	0.00	0%	500.00	500.00	0.00	0%	550.00	550.00	0.00	0%	550.00	550.00	0.00	0%	577.50	577.50	0.00	0%	606.38	606.38	606.38	
State Finance Commission (SFC) Revenue 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	
Other Grants and Funds	1,007.77	2,752.04	2,752.04	1,454.46	53%	3,237.24	3,037.24	0.00	0%	4,443.00	0.00	943.18	21%	0.00	4,443.00	1,051.68	-	4,665.15	4,665.15	959.83	21%	4,898.41	4,898.41	5,053.31	
Total State Transfers (24+25+26)	1,007.77	2,852.04	2,852.04	1,454.46	51%	3,737.24	3,537.24	0.00	0%	4,993.00	550.00	943.18	19%	550.00	4,993.00	1,051.68	19%	5,242.65	5,242.65	959.83	18%	5,504.78	5,504.78	6,659.68	
Total Revenue Grants (23+27)	1,173.80	3,152.04	3,152.04	1,454.46	46%	3,737.24	3,537.24	0.00	0%	5,008.00	550.00	943.18	19%	5,008.00	5,008.00	1,209.27	22%	5,258.40	5,258.40	1,075.11	20%	5,521.32	5,521.32	6,676.22	
Total Revenue Receipts (20+28)	8,175.13	12,153.84	12,144.84	9,892.44	81%	14,526.54	14,821.55	8,050.00	55%	19,677.37	15,644.37	10,835.27	55%	20,544.35	25,002.35	8,110.38	39%	25,661.94	25,661.94	11,012.67	43%	26,661.25	26,661.25	28,447.64	
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	
Secured Loans and Unsecured Loans	481.07	2,356.05	2,356.05	481.07	20%	2,591.66	2,591.66	598.59	23%	2,850.83	2,850.83	616.85	22%	2,850.83	2,850.83	619.50	22%	22,993.37	22,993.37	357.78	2%	23,143.03	22,993.37	23,143.03	
Central Finance Commission (CFC) Capital Grant	6,533.36	9,000.00	9,000.00	7,966.32	89%	9,900.00	9,900.00	0.00	0%	17,390.00	0.00	12,864.54	74%	0.00	22,390.00	9,813.36	-	17,000.00	17,000.00	3,773.76	22%	15,500.00	15,500.00	16,025.00	
State Finance Commission (SFC) Capital 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	
Capital Grants Receipts under Central Schemes	6,866.79	55,623.76	55,623.76	8,274.48	15%	61,186.14	57,833.90	12,186.10	20%	67,918.47	80,793.61	0.00	0%	62,300.21	64,913.07	750.00	1%	72,158.72	72,158.72	1,584.62	2%	75,772.77	75,472.21	77,711.07	
Capital Grants Receipts under State Schemes	27,129.61	27,980.00	27,030.00	49,061.35	175%	30,438.00	29,678.00	10,423.21	34%	40,335.80	60,857.03	9,479.13	24%	62,093.46	42,735.80	8,852.38	14%	44,872.59	44,872.59	6,863.41	15%	47,116.22	46,955.30	44,425.90	
Total Central Finance Commission (CFC) Grant (21+32)	6,533.36	9,000.00	9,000.00	7,966.32	89%	9,900.00	9,900.00	0.00	0%	17,390.00	0.00	12,864.54	74%	0.00	22,390.00	9,813.36	-	17,000.00	17,000.00	3,773.76	22%	15,500.00	15,500.00	16,025.00	
Total State Finance Commission (CFC) Grant (25+33)	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00	
Total Capital Grants (32+33)	40,529.76	92,603.76	91,653.76	65,302.16	71%	1,01,524.14	97,411.90	22,609.31	22%	1,25,644.27	1,41,650.63	22,343.67	18%	1,24,393.67	1,30,038.87										

Key Observations:

- Ranchi Municipal Corporation publishes all its budget documents on their website in Hindi language following the accounting code and structure suggested by NMAM.
- Ranchi Municipal Corporation has budget documents from 2015-16 to 2023-24 and Annual Audit Reports from 2015-16 to 2021-22 available on their website.

Heads / Particulars	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23			2023-24
	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	BE
Opening Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue Receipts	1,086	813	0	0	1,595	0	0	1,602	1,373	0	1,595	9,596	0	1,576	1,480	0	2,206	0	0	0	0	
Capital Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Municipal Receipts (2+3)	1,086	813	0	0	1,595	0	0	1,602	1,373	0	1,595	9,596	0	1,576	1,480	0	2,206	0	0	0	0	
Revenue Expenditure	15,242	18,343	0	21,549	24,576	0	30,546	31,189	29,113	23,865	31,132	35,117	0	37,294	0	0	0	0	0	0	0	
Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Municipal Expenditure (5+6)	15,242	18,343	0	21,549	24,576	0	30,546	31,189	29,113	23,865	31,132	35,117	0	37,294	0	0	0	0	0	0	0	
Revenue Deficit (2-5)	-14,156	-17,530	0	-21,549	-22,981	0	-30,546	-29,588	-27,740	-23,865	-29,537	-25,520	0	-35,718	1,480	0	2,206	0	0	0	0	
Capital Deficit (3-6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Fiscal Deficit (4-7)	-14,156	-17,530	0	-21,549	-22,981	0	-30,546	-29,588	-27,740	-23,865	-29,537	-25,520	0	-35,718	1,480	0	2,206	0	0	0	0	
Year End Closing Balance (1+4-7)	-14,156	-17,530	0	-21,549	-22,981	0	-30,546	-29,588	-27,740	-23,865	-29,537	-25,520	0	-35,718	1,480	0	2,206	0	0	0	0	
Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Taxes	46	34	49	0	62	0	0	68	31	0	74	19	0	77	86	0	86	0	0	0	0	
Municipal Own Tax income (12+13)	46	34	49	0	62	0	0	68	31	0	74	19	0	77	86	0	86	0	0	0	0	
Water & Sewerage User Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Solid Waste Management (SWM) Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other User Charges / Rent /interest/ sale revenue etc.	1,040	779	1,324	0	1,533	0	0	1,533	1,403	0	1,629	941	0	1,499	1,395	0	2,120	0	0	0	0	
Development Charge/Building Permission Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Municipal Own Non-tax income (15+16+17+18)	1,040	779	1,324	0	1,533	0	0	1,533	1,403	0	1,629	941	0	1,499	1,395	0	2,120	0	0	0	0	
Municipal Own Total Income (14+19)	1,086	813	1,373	0	1,595	0	0	1,602	1,433	0	1,703	960	0	1,576	1,480	0	2,206	0	0	0	0	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Any other revenue grant from Central Government	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Central Government Revenue Transfers (21+22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Assignments & devolutions/compensatory grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Finance Commission (SFC) Revenue Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Grants and Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total State Transfers (24+25+26)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Revenue Grants (23+27)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Revenue Receipts (20+28)	1,086	813	1,373	0	1,595	0	0	1,602	1,433	0	1,703	960	0	1,576	1,480	0	2,206	0	0	0	0	
Capital Receipts -Own Source Capital Receipts (Development Charge, Sale of FS, Sale or Lease of Land etc.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Secured Loans and Unsecured Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Central Finance Commission (CFC) Capital Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Finance Commission (SFC) Capital Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants Receipts under Central Schemes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Capital Grants Receipts under State Schemes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Central Finance Commission (CFC) Grant (21+32)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Capital Grants (32+33)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Grants (28+34)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Capital Receipts (30+31+32+33)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Extra Ordinary Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Municipal Receipts (29+40+41)	1,086	813	1,373	0	1,595	0	0	1,602	1,433	0	1,703	960	0	1,576	1,480	0	2,206	0	0	0	0	
Salary Establishment Expenditure	10,278	11,247	12,026	10,990	16,452	0	17,281	19,592	16,394	15,305	17,231	20,407	17,305	212	21,289	19,214	22,703	26,307	24,655			
Administrative Expenditure	181	457	456	293	479	0	234	524	457	296	669	563	209	584	1,225	288	1,393	1,410	1,458			
Operation & Maintenance (O&M) Expenditure	4,783	6,638	8,001	126	7,865	0	13,017	11,031	12,092	8,264	13,232	14,144	2,574	15,506	5,543	2,830	7,140	8,900	10,966			
Loan interest and other finance charges paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Programme Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period Item, Transfer to funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Revenue Expenditure (43+44+45+46+47+48)	15,242	18,342	20,483	11,409	24,796	0	30,533	31,147	29,043	23,865	31,132	35,114	20,088	16,302	28,057	22,332	31,236	36,617	37,078			
Total Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Extra Ordinary Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Municipal Expenditure (49+50+51)	15,242	18,342	20,483	11,409	24,796	0	30,533	31,147	29,043	23,865	31,132	35,114	20,088	16,302	28,057	22,332	31,236	36,617	37,078			

Key Observations:

- Srinagar Municipal Corporation (SMC) being a newly formed corporation has varied practices of budgeting and accounting.
- They do not publish budget documents on their website. Hardcopies for 2018-19, 2020-21 and 2021-22 were collected during the visit to the city. Budget copy for 2017-18 and 2019-20 are not available at the corporation.
- The city government have a small budget with limited data provided.
- Similar to Municipal Corporation of Delhi, Srinagar also has Plan and Non-plan budget. But the plan budget i.e. capital account has not been made available yet, due to which data for state transfers and central government grants have not been obtained.
- They show two accounts in their Revenue Income: Tax Revenue and Non-Tax Revenue. Many elements of Non-Tax Revenue have been categorised under tax revenue which had to be categorised as per the accounting principle.
- Moreover, they only provide data for Budget and Revised Estimates for Revenue Income, while data for Actuals is missing.
- Srinagar, provides a list of expenses under its revenue expenditure account which had to be sorted under the relevant account heads. They do not have Interest and Finance Expenditure and Programme Expenditure.

Vijayawada

(Rs. In Lakhs)

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24	
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	RE	BE
Opening Balance	2,757.83	4,441.34	6,084.46	6,084.46	-	9,544.07	11,795.63	11,795.63	-	11,837.69	13,865.84	13,865.84	-	15,170.29	31,945.09	31,945.09	-	23,375.81	39,082.62	31,945.09	-	9,902.49	27,177.69	31,199.36		
Revenue Receipts	41,623.07	56,221.07	50,077.73	40,201.22	72%	60,525.46	54,708.82	41,066.65	68%	60,267.49	58,899.81	43,803.80	73%	64,256.98	55,485.72	42,807.63	67%	72,309.52	57,515.10	50,294.20	70%	69,105.32	74,433.12	85,911.51		
Capital Receipts	21,245.60	63,338.35	52,817.03	12,529.81	20%	81,637.95	87,485.97	16,744.65	21%	1,28,097.90	38,587.23	21,699.69	17%	54,424.00	17,031.21	6,745.74	12%	41,071.00	19,349.00	7,476.41	18%	30,817.00	30,723.97	44,443.49		
Total Municipal Receipts (2+3)	62,868.67	1,19,559.41	1,02,894.76	52,731.02	44%	1,42,163.41	1,42,194.79	57,811.29	41%	1,88,365.39	97,487.04	65,503.48	35%	1,18,680.98	72,516.93	49,553.37	42%	1,13,380.52	76,864.10	57,770.61	51%	99,922.32	1,05,157.09	1,30,355.00		
Revenue Expenditure	36,074.12	42,940.35	41,836.25	35,575.21	83%	49,613.32	49,244.41	38,493.20	78%	50,182.31	47,552.81	37,990.73	76%	52,764.02	51,672.77	35,328.95	67%	56,455.20	51,603.63	45,354.83	80%	59,620.95	65,698.62	69,776.42		
Capital Expenditure	21,450.38	71,644.79	55,669.79	9,536.76	13%	88,473.26	90,772.92	16,152.20	18%	1,34,696.12	47,534.10	8,337.83	6%	65,881.60	28,317.76	5,274.87	8%	75,479.25	52,628.92	15,371.18	20%	43,747.39	33,625.12	63,430.62		
Total Municipal Expenditure (5+6)	57,524.50	1,14,585.14	97,506.04	45,111.97	39%	1,38,086.58	1,40,017.33	54,645.40	40%	1,84,878.43	95,086.91	46,328.55	25%	1,18,645.62	79,990.53	40,603.82	34%	1,31,934.45	1,04,232.55	60,726.01	46%	1,03,368.34	99,323.74	1,33,207.04		
Revenue Deficit (2-5)	5,548.95	13,280.71	8,241.48	4,626.00	-	10,912.14	5,464.41	2,573.45	-	10,085.18	11,347.00	5,813.07	-	11,492.96	3,812.95	7,478.67	-	15,854.32	5,911.47	4,939.37	-	9,484.37	8,734.50	16,135.09		
Capital Deficit (3-6)	-204.78	-8,306.44	-2,852.76	2,993.05	-	-6,835.31	-3,286.95	592.44	-	-6,598.22	-8,946.87	13,361.86	-	-11,457.60	-11,286.55	1,470.87	-	-34,408.25	-33,279.92	-7,894.77	-	-12,930.39	-2,901.15	-18,987.13		
Fiscal Deficit (4-7)	5,344.17	4,974.27	5,388.72	7,619.05	-	4,076.83	2,177.46	3,165.89	-	3,486.96	2,400.13	19,174.93	-	35.36	-7,473.60	8,949.54	-	-18,553.93	-27,368.45	-2,955.40	-	-3,446.02	5,833.35	-2,852.04		
Year End Closing Balance (1+4-7)	8,102.00	9,415.61	11,473.18	13,703.51	-	13,620.90	13,973.09	14,961.52	-	15,324.65	16,265.97	33,040.77	-	15,205.65	24,471.49	40,894.63	-	4,821.88	11,714.17	28,989.69	-	6,456.47	33,011.04	28,347.32		
Property Tax	9,413.20	17,258.70	14,855.57	10,822.98	63%	22,209.95	22,008.45	11,367.62	51%	22,509.95	16,107.24	10,346.21	46%	17,300.00	17,300.00	10,633.65	61%	18,761.63	18,688.79	12,757.83	68%	22,508.25	23,075.00	26,569.15		
Other Taxes	231.39	126.02	126.02	117.45	93%	138.62	138.62	197.46	142%	166.34	166.34	222.67	134%	183.00	183.00	158.35	87%	192.15	192.15	123.14	64%	230.58	230.58	265.17		
Municipal Own Tax Income (12+13)	9,644.59	17,384.72	14,981.59	10,940.43	63%	22,348.57	22,147.07	11,565.07	52%	22,676.29	16,273.58	10,568.88	47%	17,483.00	17,483.00	10,792.00	62%	18,953.78	18,880.94	12,880.97	68%	22,738.83	23,305.58	26,834.32		
Water & Sewerage User Charge	5,267.68	8,585.40	5,307.87	5,223.20	61%	6,322.50	6,361.70	4,266.76	67%	6,372.75	5,063.00	3,284.88	52%	5,963.00	5,031.10	4,523.23	76%	6,558.00	5,798.88	4,051.21	62%	6,013.00	6,182.87	6,501.50		
Solid Waste Management (SWM) Charge	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00		
Other User Charges / Rent /interest/ sale revenue etc.	3,843.90	6,326.15	5,627.23	6,128.87	97%	6,669.65	7,016.11	4,574.60	69%	7,709.14	3,950.03	4,042.71	52%	4,830.93	3,362.98	4,034.96	84%	4,975.24	5,978.27	5,248.99	106%	9,177.30	6,991.99	9,360.29		
Development Charge/Building Permission Charge	10,637.98	5,972.40	7,397.96	5,780.31	97%	7,103.90	5,448.25	6,625.77	93%	7,926.56	5,974.55	2,773.98	35%	6,465.60	1,801.80	3,138.91	49%	9,095.00	3,971.09	6,079.24	67%	4,283.62	3,776.28	6,079.14		
Municipal Non-tax income (15+16+17+18)	19,749.57	20,883.95	18,333.06	17,132.38	82%	20,096.05	18,826.06	15,467.13	77%	22,008.45	14,987.58	10,101.57	46%	17,259.53	10,195.88	11,697.10	68%	20,628.24	15,748.24	15,379.44	75%	19,473.92	16,951.14	21,940.92		
Municipal Own Total Income (14+19)	29,394.15	38,268.67	33,314.65	28,072.81	73%	42,444.62	40,973.13	27,032.20	64%	44,684.74	31,261.16	20,670.45	46%	34,742.53	27,678.88	22,489.10	65%	39,582.02	34,629.18	28,260.41	71%	42,212.75	40,256.72	48,775.24		
Central Finance Commission (CFC) Revenue 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00		
Any other revenue grant from Central Government	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00		
Total Central Government Revenue Transfers (21+22)	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00		
Assignments & devolutions/compensatory grants	12,325.62	17,937.40	16,743.58	13,385.41	75%	18,073.34	15,294.44	14,691.44	81%	17,167.75	27,726.35	23,150.07	135%	29,590.35	27,858.49	4,898.74	17%	32,779.50	5,174.84	5,887.49	18%	7,002.07	13,177.07	14,697.88		
State Finance Commission (SFC) Revenue 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00		
Other Grants and Funds	0.00	15.00	0.00	12.00	80%	0.00	9.10	153.30	-	15.00	0.00	0.00	0%	0.00	0.00	0.00	-	0.00	0.00	258.56	-	300.00	341.01	360.00		
Total State Transfers (24+25+26)	12,325.62	17,952.40	16,743.58	13,397.41	75%	18,073.34	15,303.54	14,844.74	82%	17,182.75	27,726.35	23,150.07	135%	29,590.35	27,858.49	4,898.74	17%	32,779.50	5,174.84	6,146.04	19%	7,302.07	13,518.08	15,057.88		
Total Revenue Grants (23+27)	12,325.62	17,952.40	16,743.58	13,397.41	75%	18,073.34	15,303.54	14,844.74	82%	17,182.75	27,726.35	23,150.07	135%	29,590.35	27,858.49	4,898.74	17%	32,779.50	5,174.84	6,146.04	19%	7,302.07	13,518.08	15,057.88		
Total Revenue Receipts (20+28)	41,719.77	56,221.07	50,058.23	41,470.22	74%	60,517.96	56,276.67	41,876.94	69%	61,867.49	58,987.51	43,820.52	71%	64,332.88	55,537.37	27,387.84	43%	72,361.52	39,804.02	34,406.45	48%	49,514.82	53,774.80	63,833.12		
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	1,761.37	3,421.90	5,745.10	570.03	17%	8,590.00	15,210.44	1,769.36	21%	15,529.00	19.83	16.00	0%	2,200.00	0.00	0.00	0%	2,000.00	0.00	0.00	0%	150.00	177.25	14.52		
Secured Loans and Unsecured Loans	2,507.48	6,348.78	7,929.11	2,165.19	34%	10,089.10	33,587.96	7,865.04	78%	26,513.38	4,615.51	6,095.68	23%	3,311.68	1,095.68	1,812.01	55%	1,720.70	1,811.68	1,812.01	105%	1,961.68	1,877.68	3,263.68		
Central Finance Commission (CFC) Capital Grant	6,535.98	6,500.00	24,499.20	20,859.90	321%	9,040.60	15,000.00	8,651.35	96%	15,000.00	34,851.36	31,745.48	212%	0.00	5,456.20	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00		
State Finance Commission (SFC) Capital Grant	300.00	1,500.00	1,200.00	900.00	-	1,500.00	2,320.50	300.00	-	1,500.00	0.00	0.00	-	300.00	0.00	0.00	-	300.00	100.00	100.00	-	200.00	100.00	150.00		
Capital Grants Receipts under Central Schemes	3,760.78	4,410.00	6,603.31	1,194.81	27%	9,372.00	12,416.42	0.00	0%	17,956.20	0.00	16.00	0%	2,000.00	0.00	0.00	0%	2,000.00	0.00	0.00	0%	0.00	111.25	0.00		
Capital Grants Receipts under State Schemes	29,532.12	79,762.89	56,850.81	1,409.08	2%	96,039.30	78,444.76	15,202.32	16%	1,19,155.90	37,000.96	6,515.89	5%	77,818.00	15,951.96	564.82	1%	61,857.00	25,208.00	8,409.52	14%	46,359.00	49,750.35	64,454.88		
Total Central Finance Commission (CFC) Grant (21+32)	6,535.98	6,500.00	24,499.20	20,859.90	321%	9,040.60	15,000.00	8,651.35	96%	15,000.00	34,851.36	31,745.48	212%	0.00	5,456.20	0.00	-	0.00	0.00	0.00	-	0.00	0.00	0.00		
Total State Finance Commission (CFC) Grant (25+33)	300.00	1,500.00	1,200.00	900.00	-	1,500.00	2,320.50	300.00	-	1,500.00	0.00	0.00	-	300.0												

Key Observations:

- As of August 2022, Vijayawada Municipal Corporation (VMC) had budget documents for only three years (2017-18, 2018-19 and 2021-22) published on their website. Soft copies from 2017-18 to 2023-24 (all seven years) were collected from the accounts department of VMC during the study visit.
- Vijayawada budget structure has seven sections namely: 1) Revenue Income, 2) Revenue Expenditure, 3) Capital Income, 4) Capital Expenditure, 5) Loan Repayment (Outgoing), 6) Revenue Advances (Recoveries and Outgoing) and 7) Deposits. As per the National Municipal Accounting Manual (NMAM), Loans, Advances and Deposits form a part of the Capital Account.
- Vijayawada uses an Account Head format for budgeting. It was observed that the budget summary for all the account heads was presented for Budget Estimates and not provided for Revised Estimates and Actuals. Further, it is noticed that few nomenclatures for minor account heads have varied over years.
- It was established that the minor account heads in the budget were sorted differently, where Tax Revenue included service charges in lieu of property taxes from railways and Other Income consisted Teacher's salary. Although following the accounting principles, these minor account heads were categorised wherein, services charges in lieu of property taxes from railways were classified under Non-Tax Revenue and Teacher's salary was moved to state government grants.

Heads / Particulars	2016-17					2017-18					2018-19					2019-20					2020-21					2021-22					2022-23		2023-24	
	Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	Actual	% to BE to Actual	BE	RE	BE	BE					
Opening Balance	0	29,219	25,975	0	-	25,263	22,196	0	-	12,350	25,794	0	-	14,900	23,132	0	-	22,562	63,917	0	-	43,480	0	-	43,480	0	-	0	0					
Revenue Receipts	67,038	1,17,748	1,31,226	74,956	64%	1,39,625	1,56,900	93,069	67%	1,65,008	1,70,968	64,167	39%	1,90,733	1,54,974	82,779	43%	1,69,336	1,64,347	92,272	54%	1,74,956	1,69,070	1,79,330	2,12,272	1,58,437	1,58,437	2,12,272						
Capital Receipts	46,161	1,75,390	1,51,221	32,005	18%	1,72,343	1,80,640	85,058	49%	2,10,677	2,00,265	50,983	24%	2,36,253	2,14,657	40,069	17%	2,33,662	1,91,005	27,459	12%	2,13,562	1,58,437	27,459	2,13,562	1,58,437	2,12,272	1,58,437	2,12,272					
Total Municipal Receipts (2+3)	1,13,199	2,93,138	2,82,447	1,06,961	36%	3,11,968	3,37,540	1,78,127	57%	3,75,685	3,71,233	1,15,150	31%	4,26,986	3,69,631	1,22,848	29%	4,02,974	3,55,352	1,19,731	30%	3,88,518	3,27,507	3,91,602	3,88,518	3,27,507	3,91,602	3,88,518	3,27,507					
Revenue Expenditure	61,399	1,01,304	1,03,783	64,231	63%	1,16,761	1,16,495	66,840	57%	1,20,977	1,02,686	43,169	36%	1,23,623	1,19,811	44,199	36%	1,40,222	1,22,323	56,403	40%	1,32,188	1,26,012	1,32,603	1,32,603	1,26,012	1,32,603	1,26,012	1,32,603					
Capital Expenditure	66,324	2,13,093	1,79,376	49,240	23%	2,12,535	2,24,998	91,763	43%	2,48,464	2,48,261	77,727	31%	2,56,117	2,50,391	36,691	14%	2,65,140	2,53,466	38,804	15%	2,74,002	2,35,574	2,63,591	2,74,002	2,35,574	2,63,591	2,74,002	2,35,574					
Total Municipal Expenditure (5+6)	1,27,723	3,14,397	2,83,159	1,13,472	36%	3,29,296	3,41,493	1,58,603	48%	3,69,441	3,50,947	1,20,896	33%	3,79,740	3,70,202	80,890	21%	4,05,362	3,75,789	95,207	23%	4,06,190	3,61,586	3,96,194	4,06,190	3,61,586	3,96,194	4,06,190	3,61,586					
Revenue Deficit (2-5)	5,639	16,444	27,443	10,725	-	22,864	40,405	26,230	-	44,030	68,282	20,998	-	67,110	35,163	38,580	-	29,113	42,024	35,869	-	42,768	43,058	46,727	42,768	43,058	46,727	42,768						
Capital Deficit (3-6)	-20,164	-37,703	-28,155	-17,236	-	-40,192	-44,358	-6,705	-	-37,787	-47,996	-26,743	-	-19,864	-35,734	3,379	-	-31,502	-62,461	-11,345	-	-60,440	-77,137	-51,319	-60,440	-77,137	-51,319	-60,440						
Fiscal Deficit (4-7)	-14,525	-21,259	-712	-6,511	-	-17,328	-3,952	19,524	-	6,244	20,286	-5,745	-	47,246	-571	41,959	-	-2,389	-20,437	24,524	-	-17,672	-34,080	-4,593	-17,672	-34,080	-4,593	-17,672	-34,080					
Year End Closing Balance (1+4-7)	-14,525	7,960	25,263	-6,511	-	7,935	18,244	19,524	-	18,594	46,080	-5,745	-	62,146	22,562	41,959	-	20,173	43,480	24,524	-	25,808	-34,080	-4,593	25,808	-34,080	-4,593	25,808						
Property Tax	19,843	41,620	44,500	20,745	50%	47,500	48,625	26,269	55%	50,100	49,800	20,413	41%	50,300	40,800	24,073	48%	52,300	52,000	26,600	51%	54,500	53,800	55,300	54,500	53,800	55,300	54,500						
Other Taxes	458	326	378	466	143%	444	444	731	165%	535	535	604	113%	575	590	99	17%	641	253	52	8%	254	103	104	254	103	104	254						
Municipal Own Tax Income (12+13)	20,301	41,946	44,878	21,211	51%	47,944	49,069	26,999	56%	50,635	50,335	21,017	42%	50,875	41,390	24,172	48%	52,941	52,253	26,652	50%	54,754	53,903	55,404	54,754	53,903	55,404	54,754						
Water & Sewerage User Charge	21,287	21,952	28,260	22,139	101%	31,375	33,425	20,683	66%	36,980	34,080	18,918	51%	38,185	36,125	19,564	51%	38,830	38,130	20,076	52%	38,630	34,225	39,855	38,630	34,225	39,855	38,630						
Solid Waste Management (SWM) Charge	59	50	75	73	146%	100	500	91	91%	1,500	1,500	144	10%	1,600	350	221	14%	500	5,000	569	114%	5,500	5,000	5,500	5,500	5,000	5,500	5,500						
Other User Charges / Rent /interest/ sale revenue etc.	8,269	20,110	20,158	7,359	37%	22,141	23,474	8,106	37%	20,983	22,198	5,928	28%	23,273	19,424	12,812	55%	21,570	13,724	10,846	50%	13,878	13,701	14,201	13,878	13,701	14,201	13,878						
Development Charge/Building Permission Charge	8,718	4,455	9,050	12,606	283%	9,060	17,730	15,010	166%	22,140	22,140	7,227	33%	30,150	30,150	7,695	26%	22,265	22,765	13,710	62%	27,780	27,780	28,334	27,780	27,780	28,334	27,780						
Municipal Own Non-tax income (15+16+17+18)	38,333	46,567	57,543	42,177	91%	62,676	75,129	43,889	70%	81,603	79,918	32,218	39%	93,208	86,049	40,291	43%	83,165	79,619	45,201	54%	85,788	80,706	87,890	85,788	80,706	87,890	85,788						
Municipal Own Total Income (14+19)	58,634	88,513	1,02,421	63,388	72%	1,10,620	1,24,198	70,888	64%	1,32,238	1,30,253	53,235	40%	1,44,083	1,27,439	64,643	45%	1,36,105	1,31,872	71,854	53%	1,40,541	1,34,609	1,43,294	1,40,541	1,34,609	1,43,294	1,40,541						
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0					
Any other revenue grant from Central Government	0	1,600	100	0	0%	100	60	0	0%	60	100	0	0%	100	100	0	0%	150	0	0	0%	0	0	0	0	0	0	0	0					
Total Central Government Revenue Transfers (21+22)	0	1,600	100	0	0%	100	60	0	0%	60	100	0	0%	100	100	0	0%	150	0	0	0%	0	0	0	0	0	0	0	0					
Assignments & devolutions/compensatory grants	7,524	24,280	24,400	10,259	42%	25,400	26,500	14,392	57%	25,500	25,500	10,352	41%	25,700	18,700	13,925	54%	23,700	21,200	15,215	64%	22,700	21,610	22,610	22,700	21,610	22,610	22,700						
State Finance Commission (SFC) Revenue Grant	0	1,000	2,000	0	-	1,000	1,500	0	-	1,500	1,500	0	-	1,500	185	145	-	200	2,000	0	-	2,000	0	0	-	2,000	0	0	0					
Other Grants and Funds	64	1,405	1,305	89	6%	1,305	1,155	0	0%	1,425	1,405	0	0%	1,245	6,750	3,320	267%	6,850	6,890	2,188	32%	7,090	7,500	7,500	7,090	7,500	7,500	7,090						
Total State Transfers (24+25+26)	7,588	26,685	27,705	10,348	39%	27,705	29,155	14,392	52%	28,425	28,405	10,352	36%	28,445	25,635	17,389	61%	30,750	30,090	17,403	57%	31,790	29,110	30,110	31,790	29,110	30,110	31,790						
Total Revenue Grants (23+27)	7,588	28,285	27,805	10,348	37%	27,805	29,215	14,392	52%	28,485	28,505	10,352	36%	28,545	25,735	17,389	61%	30,900	30,090	17,403	56%	31,790	29,110	30,110	31,790	29,110	30,110	31,790						
Total Revenue Receipts (20+28)	66,222	1,16,798	1,30,226	73,736	63%	1,38,425	1,53,413	85,280	62%	1,60,723	1,58,758	63,586	40%	1,72,628	1,53,174	81,852	47%	1,67,005	1,61,962	89,256	53%	1,72,331	1,63,719	1,73,404	1,72,331	1,63,719	1,73,404	1,72,331						
Capital Receipts -Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	980	70,548	38,520	4	0%	48,050	42,500	6,663	14%	50,995	41,765	3,453	7%	32,500	50,653	4,946	15%	31,850	19,174	1,244	4%	26,880	13,975	21,120	26,880	13,975	21,120	26,880						
Secured Loans and Unsecured Loans	4,000	15,000	15,000	1,000	7%	15,000	5,000	5,000	33%	2,000	1,000	0	0%	1,000	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0	0				
Central Finance Commission (CFC) Capital Grant	6,972	8,600	8,810	0	0%	9,635	140	0	0%	2,000	1,330	0	0%	2,110	13,200	13,125	622%	14,600	14,600	7,300	50%	27,600	16,700	27,600	27,600	16,700	27,600	27,600						
State Finance Commission (SFC) Capital Grant	0	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0%	0	0	0	0	0	0	0	0					
Capital Grants Receipts under Central Schemes	6,861	5,877	10,265	922	16%	15,556	13,576	5,197	33%	14,860	9,880	1,001	7%	16,480	17,130	1,008	6%	25,380	6,735	1,957	8%	7,635	3,570	16,200	7,635	3,570	16,200	7,635						
Capital Grants Receipts under State Schemes	13,377	39,211	46,005	15,303	39%	49,526	66,342	37,007	75%	78,063	86,715	31,874	41%	1,15,675	95,085	5,337	5%	1,11,485	99,919	2,497	2%	97,920	78,350	91,220	97,920	78,350	91,220	97,920						
Total Central Finance Commission (CFC) Grant (21+32)	6,972	8,600	8,810	0	0%	9,635	140	0	0%	2,000	1,330	0	0%	2,110	13,200	13,125	622%	14,600	14,600	7,300	50%	27,600	16,700	27,600	27,600	16,700	27,600	27,600						
Total State Finance Commission (CFC) Grant (25+33)	0	1,000	2,000	0	-	1,000	1,500	0	-	1,500	1,500	0	-	1,500	185	145	-	200	2,000	0	-	2,000	0	0	-	2,000	0	0	0					
Total Capital Grants (32+33)	27,210																																	

Key Observations:

- Greater Vishakhapatnam Municipal Corporation (GVMC) had budget documents for only two years (2017-18 and 2021-22) published on their website (until August 2024). Hard copies for all the years were collected during the visit.
- GVMC has a department wise budget consisting of 17 sections. GVMC is the only city that includes Poor Budget and SC, ST & Women Child Welfare Budget as annexure in the municipal budget document.
- Even though Vishakhapatnam has a department wise budget, all the heads in the budget are categorised under their respective account heads. Nevertheless, as Vijayawada it provides the budget summary for all the major account heads is not provided.
- GVMC also includes Service charges on Central government buildings and service charges on Vishakhapatnam Port Trust (VPT) under Tax revenue; which was categorised under Non-Tax Revenue adhering to accounting principles.

6.4 Cities below 10 lakh population

(Rs. In Lakhs)

Agartala

Heads / Particulars	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		2023-24		
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE			
Opening Balance	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	0		
Revenue Receipts	3,324	4,875	0	5,968	122%	6,945	0	2,449	35%	9,296	0	7,084	76%	8,931	0	7,331	82%	0	4,180	8,598	0	11,967	
Capital Receipts	12,290	31,060	0	7,792	25%	14,831	0	11,830	80%	11,411	0	7,373	65%	15,547	0	8,509	55%	0	9,434	28,043	0	22,416	
Total Municipal Receipts (2+3)	15,614	35,935	0	13,760	38%	21,776	0	14,279	66%	20,707	0	14,458	70%	24,478	0	15,840	65%	0	13,614	36,641	0	34,383	
Revenue Expenditure	4,019	4,885	0	5,009	103%	7,165	0	6,342	89%	5,409	0	8,186	151%	7,095	0	5,194	73%	0	5,109	8,657	0	12,259	
Capital Expenditure	8,066	31,115	0	10,031	32%	14,101	0	5,487	39%	15,396	0	7,280	47%	17,438	0	7,283	42%	0	4,341	28,043	0	27,442	
Total Municipal Expenditure (5+6)	12,085	36,000	0	15,040	42%	21,266	0	11,829	56%	20,806	0	15,466	74%	24,533	0	12,477	51%	0	9,450	36,700	0	39,701	
Revenue Deficit (2-5)	-695	-9	0	959	-10161%	-220	0	-3,893	1771%	3,886	0	-1,101	-28%	1,836	0	2,136	116%	0	-930	-59	0	-291	
Capital Deficit (3-6)	4,224	-56	0	-2,239	4029%	729	0	6,343	870%	-3,985	0	93	-2%	-1,891	0	1,226	-65%	0	5,094	0	0	-5,026	
Fiscal Deficit (4-7)	3,530	-65	0	-1,279	1968%	510	0	2,450	481%	-99	0	-1,008	1015%	-55	0	3,362	-6134%	0	4,164	-59	0	-5,318	
Year End Closing Balance (1+4-7)	3,530	-65	0	-1,279	1968%	510	0	2,450	481%	-99	0	-1,008	1015%	-55	0	3,362	-6134%	0	4,164	-59	0	-5,318	
Property Tax	599	315	0	494	157%	960	0	695	72%	1,060	0	704	66%	1,050	0	724	69%	0	724	930	0	1,110	
Other Taxes	334	770	0	343	45%	892	0	429	48%	1,007	0	432	43%	1,040	0	461	44%	0	461	691	0	465	
Municipal Own Tax Income (12+13)	933	1,085	0	836	77%	1,852	0	1,124	61%	2,067	0	1,136	55%	2,090	0	1,185	57%	0	1,185	1,621	0	1,575	
Water & Sewerage User Charge	15	24	0	21	88%	25	0	11	46%	20	0	5	24%	20	0	4	18%	0	4	24	0	8	
Solid Waste Management (SWM) Charge	74	98	0	57	58%	115	0	74	64%	180	0	131	73%	245	0	88	36%	0	88	141	0	98	
Other User Charges / Rent / interest/ sale revenue etc.	838	1,119	0	605	54%	1,673	0	1,000	60%	2,079	0	1,022	49%	1,821	0	1,187	65%	0	1,184	1,497	0	2,018	
Development Charge/Building Permission Charge	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	0	0	
Municipal Own Non-tax income (15+16+17+18)	928	1,241	0	682	55%	1,813	0	1,085	60%	2,279	0	1,158	51%	2,086	0	1,279	61%	0	1,276	1,662	0	2,124	
Municipal Own Total Income (14+19)	1,861	2,325	0	1,519	65%	3,665	0	2,209	60%	4,346	0	2,294	53%	4,176	0	2,464	59%	0	2,461	3,283	0	3,699	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	0	0	
Any other revenue grant from Central Government	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	0	0	
Total Central Government Revenue Transfers (21+22)	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	0	0	
Assignments & devolutions/compensatory grants	28	60	0	15	25%	30	0	22	74%	50	0	24	48%	80	0	24	30%	0	24	81	0	38	
State Finance Commission (SFC) Revenue Grant	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	0	0	
Other Grants and Funds	3,358	2,490	0	4,434	178%	3,250	0	3,512	108%	4,200	0	4,200	100%	4,200	0	4,842	115%	0	4,842	5,234	0	8,230	
Total State Transfers (24+25+26)	3,386	2,550	0	4,449	174%	3,280	0	3,534	108%	4,250	0	4,223	99%	4,280	0	4,866	114%	0	4,866	5,315	0	8,268	
Total Revenue Grants (23+27)	3,386	2,550	0	4,449	174%	3,280	0	3,534	108%	4,250	0	4,223	99%	4,280	0	4,866	114%	0	4,866	5,315	0	8,268	
Total Revenue Receipts (20+28)	5,247	4,875	0	5,968	122%	6,945	0	5,744	83%	8,596	0	6,517	76%	8,456	0	7,331	87%	0	7,328	8,598	0	11,967	
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	0	53	0	0	0%	716	0	700	98%	10	0	0	0%	1,010	0	0	0%	0	0	0	0	0	
Secured Loans and Unsecured Loans	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	0	0	
Central Finance Commission (CFC) Capital Grant	1,606	2,000	0	928	46%	2,532	0	2,985	118%	2,900	0	2,901	100%	4,968	0	3,750	75%	0	3,750	4,050	0	4,050	
State Finance Commission (SFC) Capital Grant	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	0	0	
Capital Grants Receipts under Central Schemes	2,823	14,718	0	1,580	11%	1,424	0	2,402	169%	5,143	0	2,065	40%	6,430	0	1,544	24%	0	1,544	9,260	0	10,368	
Capital Grants Receipts under State Schemes	4,064	4,700	0	4,280	91%	2,830	0	2,186	77%	2,800	0	1,834	66%	2,150	0	3,215	150%	0	3,215	5,021	0	7,006	
Total Central Finance Commission (CFC) Grant (21+32)	1,606	2,000	0	928	46%	2,532	0	2,985	118%	2,900	0	2,901	100%	4,968	0	3,750	75%	0	3,750	4,050	0	4,050	
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	0	0	
Total Capital Grants (32+33)	8,494	21,418	0	6,787	32%	6,786	0	7,573	112%	10,843	0	6,800	63%	13,548	0	8,509	63%	0	8,509	18,331	0	21,424	
Total Grants (28+34)	11,880	23,968	0	11,236	47%	10,066	0	11,107	110%	15,093	0	11,023	73%	17,828	0	13,375	75%	0	13,375	23,646	0	29,692	
Total Capital Receipts (30+31+32+33)	8,494	21,471	0	6,787	32%	7,502	0	8,273	110%	10,853	0	6,800	63%	14,558	0	8,509	58%	0	8,509	18,331	0	21,424	
Extra Ordinary Receipts	1,974	2,447	0	1,005	41%	871	0	116	13%	186	0	1,141	613%	1,079	0	1,016	94%	0	1,016	911	0	992	
Total Municipal Receipts (29+36+37)	15,715	28,793	0	13,760	48%	15,319	0	14,133	92%	19,635	0	14,458	74%	24,093	0	16,856	70%	0	16,853	27,840	0	34,383	
Salary Establishment Expenditure	3,221	3,428	0	3,939	115%	5,547	0	4,012	72%	4,272	0	3,682	86%	4,201	0	4,387	104%	0	4,387	5,797	0	8,621	
Administrative Expenditure	969	897	0	813	91%	761	0	327	43%	691	0	280	40%	677	0	701	104%	0	701	1,573	0	1,979	
Operation & Maintenance (O&M) Expenditure	241	324	0	83	26%	158	0	20	13%	274	0	29	11%	220	0	59	27%	0	59	180	0	307	
Loan interest and other finance charges paid	0	0	0	0		0	0	0		0	0	0		0	0	0		0	0	0	0	0	
Programme Expenditure	318	236	0	174	74%	699	0	1,983	284%	1,343	0	4,192	312%	1,998	0	46	2%	0	46	1,107	0	1,352	
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	0	0	0	0		0	0	0		0	0	2		0	0	0		0	0	0	0	0	
Total Revenue Expenditure (42+43+44+45+46+47)	4,750	4,885	0	5,009	103%	7,165	0	6,342	89%	6,579	0	8,186	124%	7,095	0	5,194	73%	0	5,195	8,657	0	12,259	
Total Capital Expenditure (48)	6,844	29,566	0	8,933	30%	13,731	0	5,282	38%	12,430	0	6,801	55%	16,716	0	7,283	44%	990	4,171	421%	26,760	0	26,259
Extra Ordinary Expenditure	1,610	1,550	0	1,098	71%	976	0	205	21%	358	0	479	134%	722	0	308	43%	0	308	1,283	0	1,183	
Total Municipal Expenditure (48+49)	13,204	36,000	0	15,040	42%	21,872	0	11,829	54%	19,368	0	15,466	80%	24,533	0	12,785	52%	990	9,674	977%	36,700	0	39,701

Key Observations:

- Agartala Municipal Corporation publishes all its budget documents on their website in English Language.
- Agartala Municipal Corporation has budget documents from 2015-16 to 2023-24 available on their website, except 2021-22 FY.
- Agartala Municipal Corporation publishes income and expenditure budgets following the accounting code and structure suggested by NMAM.

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE
Opening Balance	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Revenue Receipts	0	2,329	2,642	0	0%	2,991	2,991	3,019	101%	3,657	3,609	3,849	105%	4,750	4,396	3,841	81%	3,541	3,541	3,914	111%	4,116	4,255	9,671
Capital Receipts	0	3,020	3,560	0	0%	3,424	4,024	1,997	58%	4,326	5,420	2,876	66%	5,138	3,940	3,516	68%	4,242	4,242	0	0%	2,454	5,863	1,808
Total Municipal Receipts (2+3)	0	5,349	6,202	0	0%	6,415	7,015	5,016	78%	7,984	9,029	6,726	84%	9,888	8,336	7,357	74%	7,783	7,783	3,914	50%	6,570	10,118	11,479
Revenue Expenditure	0	2,169	2,563	0	0%	2,991	2,598	2,619	88%	3,399	3,555	3,046	90%	4,700	4,351	3,383	72%	3,860	3,860	3,049	79%	4,001	4,526	5,134
Capital Expenditure	0	3,180	3,639	0	0%	3,424	4,417	2,756	80%	4,585	5,474	3,278	72%	5,188	3,985	3,037	59%	3,923	3,923	1,593	41%	2,568	5,593	6,345
Total Municipal Expenditure (5+6)	0	5,349	6,202	0	0%	6,415	7,015	5,374	84%	7,984	9,029	6,324	79%	9,888	8,336	6,420	65%	7,783	7,783	4,642	60%	6,570	10,118	11,479
Revenue Deficit (2-5)	0	160	79	0	-	0	394	400	-	258	54	804	-	50	45	458	-	-319	-319	865	-	114	-270	4,537
Capital Deficit (3-6)	0	-160	-79	0	-	0	-394	-758	-	-258	-54	-402	-	-50	-45	479	-	319	319	-1,593	-	-114	270	-4,537
Fiscal Deficit (4-7)	0	0	0	0	-	0	0	-358	-	0	0	402	-	0	0	937	-	0	0	-728	-	0	0	0
Year End Closing Balance (1+4-7)	0	0	0	0	-	0	0	-358	-	0	0	402	-	0	0	937	-	0	0	-728	-	0	0	0
Property Tax	0	200	250	0	0%	260	260	297	114%	260	260	344	132%	290	290	308	106%	350	350	322	92%	400	500	550
Other Taxes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Municipal Own Tax Income (12+13)	0	200	250	0	0%	260	260	297	114%	260	260	344	132%	290	290	308	106%	350	350	322	92%	400	500	550
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Solid Waste Management (SWM) Charge	0	4	3	0	0%	3	3	78	3065%	3	3	9	291%	5	1	1	14%	6	6	5	85%	4	3	5
Other User Charges / Rent / interest/ sale revenue etc.	0	151	201	0	0%	181	181	404	223%	316	316	328	104%	272	193	231	85%	284	284	275	97%	329	365	392
Development Charge/Building Permission Charge	0	15	15	0	0%	20	20	86	432%	22	22	51	233%	40	30	44	110%	45	45	38	85%	35	40	50
Municipal Own Non-tax income (15+16+17+18)	0	170	219	0	0%	204	204	569	279%	241	341	389	114%	317	224	276	87%	335	335	318	95%	369	408	447
Municipal Own Total Income (14+19)	0	370	469	0	0%	464	464	866	187%	601	601	733	122%	607	514	583	96%	685	685	640	93%	769	908	997
Central Finance Commission (CFC) Revenue Grant	0	420	490	0	-	988	988	199	-	1,117	1,023	1,610	-	2,375	2,151	2,375	-	1,157	1,157	1,700	-	1,320	1,320	6,565
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Central Government Revenue Transfers (21+22)	0	420	490	0	0%	988	988	199	20%	1,117	1,023	1,610	144%	2,375	2,151	2,375	100%	1,157	1,157	1,700	147%	1,320	1,320	6,565
Assignments & devolutions/compensatory grants	0	1,540	1,683	0	0%	1,540	1,540	1,954	127%	1,940	1,985	1,506	78%	1,768	1,731	883	50%	1,699	1,699	1,574	93%	2,027	2,027	2,110
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Grants and Funds	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total State Transfers (24+25+26)	0	1,540	1,683	0	0%	1,540	1,540	1,954	127%	1,940	1,985	1,506	78%	1,768	1,731	883	50%	1,699	1,699	1,574	93%	2,027	2,027	2,110
Total Revenue Grants (23+27)	0	1,960	2,173	0	0%	2,527	2,527	2,153	85%	3,056	3,008	3,117	102%	4,143	3,881	3,258	79%	2,856	2,856	3,274	115%	3,347	3,347	8,674
Total Revenue Receipts (20+28)	0	2,329	2,642	0	0%	2,991	2,991	3,019	101%	3,657	3,609	3,849	105%	4,750	4,396	3,841	81%	3,541	3,541	3,914	111%	4,116	4,255	9,671
Capital Receipts -Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	600	0	-	0	1,000	0	-	0	0	0	-	1,999	1,999	0	0%	0	3,409	1,808
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Capital Grants Receipts under Central Schemes	0	3,020	3,560	0	0%	3,424	3,424	1,997	58%	4,326	4,420	2,876	66%	4,938	3,740	3,516	71%	2,243	2,243	0	0%	2,180	2,454	0
Capital Grants Receipts under State Schemes	0	0	0	0	-	0	0	0	-	0	0	0	-	200	200	0	0%	0	0	0	-	274	0	0
Total Central Finance Commission (CFC) Grant (21+32)	0	420	490	0	0%	988	988	199	20%	1,117	1,023	1,610	144%	2,375	2,151	2,375	100%	1,157	1,157	1,700	147%	1,320	1,320	6,565
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Capital Grants (32+33)	0	3,020	3,560	0	0%	3,424	3,424	1,997	58%	4,326	4,420	2,876	66%	5,138	3,940	3,516	68%	2,243	2,243	0	0%	2,454	2,454	0
Total Grants (28+34)	0	4,980	5,733	0	0%	5,951	5,951	4,150	70%	7,382	7,428	5,993	81%	9,281	7,821	6,774	73%	5,099	5,099	3,274	64%	5,801	5,801	8,674
Total Capital Receipts (30+31+32+33)	0	3,020	3,560	0	0%	3,424	4,024	1,997	58%	4,326	5,420	2,876	66%	5,138	3,940	3,516	68%	4,242	4,242	0	0%	2,454	5,863	1,808
Extra Ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Municipal Receipts (29+40+41)	0	5,349	6,202	0	0%	6,415	7,015	5,016	78%	7,984	9,029	6,726	84%	9,888	8,336	7,357	74%	7,783	7,783	3,914	50%	6,570	10,118	11,479
Salary Establishment Expenditure	0	714	711	0	0%	1,090	782	779	71%	855	1,013	955	112%	1,043	1,078	1,127	108%	1,203	1,203	1,104	92%	1,379	1,295	1,642
Administrative Expenditure	0	619	618	0	0%	587	488	884	151%	1,064	799	516	48%	706	561	351	50%	827	827	438	53%	746	780	838
Operation & Maintenance (O&M) Expenditure	0	836	940	0	0%	895	928	857	96%	924	1,050	824	89%	1,759	1,697	895	51%	1,390	1,390	1,123	81%	1,160	1,609	1,746
Loan interest and other finance charges paid	0	0	1	0	-	1	0	0	14%	0	3	0	129%	0	0	1	556%	0	0	0	94%	1	0	0
Programme Expenditure	0	0	265	0	-	380	380	95	25%	532	665	750	141%	1,182	1,002	1,002	85%	323	323	321	99%	570	630	785
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period Item, Transfer to funds	0	0	30	0	-	39	20	4	9%	25	25	2	8%	10	13	8	82%	118	118	63	53%	145	212	123
Total Revenue Expenditure (43+44+45+46+47+48)	0	2,169	2,563	0	0%	2,991	2,598	2,619	88%	3,399	3,555	3,046	90%	4,700	4,351	3,383	72%	3,860	3,860	3,049	79%	4,001	4,526	5,134
Total Capital Expenditure	0	3,180	3,639	0	0%	3,424	4,417	2,756	80%	4,585	5,474	3,278	72%	5,188	3,985	3,037	59%	3,923	3,923	1,593	41%	2,568	5,593	6,345
Extra Ordinary Expenditure	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Municipal Expenditure (49+50+51)	0	5,349	6,202	0	0%	6,415	7,015	5,374	84%	7,984	9,029	6,324	79%	9,888	8,336	6,420	65%	7,783	7,783	4,642	60%	6,570	10,118	11,479

Key Observations:

- Aizawl Municipal Corporation have published budget document only for 2023-24 while the audited annual financial statements are published from 2015-16 to 2023-24 on their official website of the corporation.

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE	
Opening Balance	30,875	40,488	42,261	30,875	-	14,963	31,326	31,326	-	42,856	34,790	34,790	-	261	261	16,704	-	483	1,416	11,535	-	17	17	17	932
Revenue Receipts	11,358	13,014	13,205	7,490	58%	15,925	12,610	14,097	89%	16,326	20,500	7,392	45%	21,000	9,455	11,130	53%	9,954	10,516	10,263	103%	13,902	12,342	12,395	
Capital Receipts	18,534	99,184	28,945	14,025	14%	1,15,078	1,22,541	35,783	31%	1,16,801	23,095	15,534	13%	1,43,150	20,141	19,922	14%	19,900	14,784	14,642	74%	25,075	14,420	30,002	
Total Municipal Receipts (2+3)	29,892	1,12,198	42,149	21,514	19%	1,31,002	1,35,151	49,881	38%	1,33,127	43,595	22,926	17%	1,64,150	29,595	31,052	19%	29,854	25,300	24,905	83%	38,977	26,762	42,397	
Revenue Expenditure	9,195	10,372	10,089	10,633	103%	13,131	11,607	16,864	128%	15,174	17,209	11,403	75%	17,500	11,614	14,339	82%	10,912	10,511	11,161	102%	13,898	12,246	12,327	
Capital Expenditure	9,312	1,27,769	59,358	10,430	8%	1,25,650	1,12,014	29,553	24%	1,41,254	60,915	30,026	21%	1,46,150	17,758	21,882	15%	19,170	16,188	18,699	98%	25,045	13,602	29,904	
Total Municipal Expenditure (5+6)	18,507	1,38,141	69,447	21,063	15%	1,38,780	1,23,621	46,416	33%	1,56,427	78,124	41,429	26%	1,63,650	29,373	36,221	22%	30,083	26,699	29,860	99%	38,943	25,848	42,232	
Revenue Deficit (2-5)	2,163	2,641	3,115	-3,144	-	2,794	1,003	-2,766	-	1,152	3,291	-4,010	-	3,500	-2,160	-3,209	-	-959	5	-898	-	4	96	68	
Capital Deficit (3-6)	9,222	-28,585	-30,413	3,595	-	-10,572	10,527	6,231	-	-24,453	-37,820	-14,492	-	-3,000	2,382	-	-	730	-1,404	-4,057	-	30	818	98	
Fiscal Deficit (4-7)	11,386	-25,944	-27,298	451	-	-7,778	11,530	3,464	-	-23,301	-34,529	-18,502	-	500	223	-5,169	-	-229	-1,399	-4,954	-	34	914	165	
Year End Closing Balance (1+4-7)	42,261	14,544	14,963	31,326	-	7,185	42,856	34,790	-	19,555	261	16,288	-	761	483	11,535	-	255	17	6,581	-	51	932	1,097	
Property Tax	1,713	1,505	1,810	1,715	114%	1,830	2,110	1,848	101%	2,855	2,250	1,879	66%	2,550	2,000	1,867	73%	2,200	2,200	2,894	132%	2,250	2,500	3,000	
Other Taxes	108	185	170	153	83%	195	193	71	37%	391	174	71	18%	438	50	86	20%	328	32	29	9%	1,261	762	135	
Municipal Own Tax Income (12+13)	1,821	1,690	1,980	1,868	111%	2,025	2,303	1,920	95%	3,246	2,424	1,950	60%	2,988	2,050	1,953	65%	2,528	2,232	2,922	116%	3,511	3,262	3,135	
Water & Sewerage User Charge	0	0	0	0	-	0	0	272	-	0	260	302	-	246	283	310	126%	253	161	260	103%	352	310	288	
Solid Waste Management (SWM) Charge	0	0	0	0	-	0	0	51	-	0	50	40	-	64	51	41	64%	75	23	25	34%	50	77	55	
Other User Charges / Rent /interest/ sale revenue etc.	2,079	2,303	2,431	2,286	99%	2,594	2,080	1,267	49%	2,794	6,782	1,772	63%	3,930	2,372	1,993	51%	2,623	1,328	1,459	56%	2,537	1,805	1,752	
Development Charge/Building Permission Charge	111	202	156	11	6%	156	116	600	384%	186	568	304	163%	874	519	374	43%	516	410	392	76%	464	460	385	
Municipal Own Non-tax income (15+16+17+18)	2,189	2,505	2,587	2,297	92%	2,750	2,196	2,190	80%	2,980	7,660	2,417	81%	5,114	3,224	2,718	53%	3,466	1,922	2,136	62%	3,403	2,652	2,480	
Municipal Own Total Income (14+19)	4,010	4,195	4,567	4,165	99%	4,775	4,499	4,110	86%	6,226	10,084	4,367	70%	8,102	5,274	4,671	58%	5,993	4,154	5,058	84%	6,914	5,914	5,615	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	2	0	-	2	0	0	
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	2	0	-	2	0	0	
Assignments & devolutions/compensatory grants	867	840	900	843	100%	900	1,360	857	95%	1,500	1,120	673	45%	1,513	725	581	38%	705	370	235	33%	600	615	400	
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Other Grants and Funds	6,480	7,979	7,738	2,482	31%	10,250	6,751	9,131	89%	8,600	9,296	2,353	27%	11,385	3,456	5,879	52%	3,255	5,992	4,970	153%	6,387	5,813	6,380	
Total State Transfers (24+25+26)	7,348	8,819	8,638	3,324	38%	11,150	8,111	9,988	90%	10,100	10,416	3,025	30%	12,898	4,181	6,459	50%	3,960	6,362	5,205	131%	6,987	6,428	6,780	
Total Revenue Grants (23+27)	7,348	8,819	8,638	3,324	38%	11,150	8,111	9,988	90%	10,100	10,416	3,025	30%	12,898	4,181	6,459	50%	3,960	6,363	5,205	131%	6,989	6,428	6,780	
Total Revenue Receipts (12+28)	11,358	13,014	13,205	7,490	58%	15,925	12,610	14,097	89%	16,326	20,500	7,392	45%	21,000	9,455	11,130	53%	9,954	10,517	10,263	103%	13,903	12,342	12,395	
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	10,830	-	0	11,000	4,519	-	13,500	5,000	8,447	63%	7,500	3,545	3,529	47%	5,950	3,504	6,800	
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	1,250	1,152	-	14,350	1,275	1,152	-	1,550	0	0	-	1,250	1,250	1,750	
Capital Grants Receipts under Central Schemes	10,662	90,026	21,708	9,553	11%	80,407	82,692	19,135	24%	66,672	8,710	7,877	12%	45,450	8,181	8,763	19%	6,200	9,842	12,767	206%	15,805	12,304	20,346	
Capital Grants Receipts under State Schemes	7,477	10,292	6,683	4,161	40%	36,350	39,076	4,014	11%	47,060	1,950	1,211	3%	68,400	4,832	1,210	2%	3,625	1,365	2,347	65%	6,180	2,779	6,575	
Total Central Finance Commission (CFC) Grant (21+32)	0	0	0	0	-	0	0	10,830	-	0	11,000	4,519	-	13,500	5,000	8,447	63%	7,500	3,545	3,529	47%	5,950	3,504	6,800	
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	-	0	0	0	-	0	1,250	1,152	-	14,350	1,275	1,152	-	1,550	0	0	-	1,250	1,250	1,750	
Total Capital Grants (32+33)	18,139	1,00,317	28,391	13,713	14%	1,16,757	1,21,768	33,979	29%	1,13,732	22,910	14,759	13%	1,41,700	19,289	19,573	14%	18,875	14,752	18,643	99%	29,185	19,837	35,471	
Total Grants (28+34)	25,487	1,09,136	37,029	17,038	16%	1,27,907	1,29,879	43,967	34%	1,23,832	33,326	17,785	14%	1,54,598	23,469	26,032	17%	22,835	21,115	23,848	104%	36,174	26,265	42,251	
Total Capital Receipts (30+31+32+33)	18,139	1,00,317	28,391	13,713	14%	1,16,757	1,21,768	33,979	29%	1,13,732	22,910	14,759	13%	1,41,700	19,289	19,573	14%	18,875	14,752	18,643	99%	29,185	19,837	35,471	
Extra Ordinary Receipts	395	-1,133	554	311	-	-1,680	773	1,804	-	2,744	185	775	-	1,450	852	350	-	1,075	32	236	-	1,140	83	531	
Total Municipal Receipts (29+36+37)	29,892	1,12,198	42,149	21,514	19%	1,31,002	1,35,151	49,881	38%	1,32,802	43,595	22,926	17%	1,64,150	29,595	31,052	19%	29,904	25,301	29,142	97%	44,228	32,262	48,397	
Salary Establishment Expenditure	4,126	4,495	4,572	7,337	163%	5,305	8,358	7,182	135%	10,608	7,031	7,720	73%	7,993	8,433	7,803	98%	7,674	8,248	8,206	107%	7,994	9,069	8,509	
Administrative Expenditure	272	382	379	391	102%	438	558	765	175%	678	715	432	64%	544	311	403	74%	371	481	358	97%	211	474	673	
Operation & Maintenance (O&M) Expenditure	4,710	5,226	4,878	2,690	51%	5,523	2,344	8,391	152%	3,386	8,891	3,058	90%	8,290	2,775	6,044	73%	2,727	1,668	2,492	91%	5,563	2,487	2,821	
Loan interest and other finance charges paid	1	9	10	1	6%	10	2	8	79%	2	8	4	216%	7	8	0	5%	2	13	8	353%	15	8	1	
Programme Expenditure	77	246	250	126	51%	1,840	346	517	28%	495	564	188	38%	667	88	89	13%	138	97	95	69%	110	203	319	
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	9	15	0	90	600%</																				

Key Observations:

- Asansol Municipal Corporation has not published any budget document on corporation website. RTI was filed for the collection of Budget documents of the Municipal Corporation.
- Audited Annual Financial Statements from 2007-08 to 2014-15 have been published by Asansol Municipal Corporation.

Bhubaneswar

(Rs. In Lakhs)

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24	
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE	
Opening Balance	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Revenue Receipts	28,474	25,758	29,021	30,871	120%	33,938	31,157	30,465	90%	33,969	37,844	38,772	114%	45,776	40,829	42,758	93%	37,804	48,746	51,940	137%	49,389	48,788	54,444	
Capital Receipts	1,512	7,611	2,060	2,764	36%	2,494	2,494	6,225	250%	5,541	6,359	17,001	307%	23,919	21,566	15,408	64%	26,154	16,658	6,557	25%	10,003	10,713	16,410	
Total Municipal Receipts (2+3)	29,986	33,369	31,081	33,635	101%	36,432	33,651	36,690	101%	39,510	44,203	55,773	141%	69,695	62,394	58,166	83%	63,958	65,405	58,497	91%	59,392	59,502	70,854	
Revenue Expenditure	17,938	19,170	19,960	17,318	90%	21,819	22,336	20,600	94%	22,629	26,010	25,957	115%	25,049	37,020	39,760	159%	39,000	43,647	33,660	86%	36,468	42,219	39,635	
Capital Expenditure	8,005	13,727	14,706	10,743	78%	13,111	14,021	11,003	84%	15,305	10,274	8,155	53%	42,716	9,938	9,733	23%	26,133	17,922	14,922	57%	23,660	24,809	28,992	
Total Municipal Expenditure (5+6)	25,943	32,897	34,666	28,061	85%	34,930	36,357	31,603	90%	37,933	36,284	34,112	90%	67,765	46,958	49,493	73%	65,132	61,570	48,582	75%	60,128	67,028	68,626	
Revenue Deficit (2-5)	10,537	6,588	9,061	13,553	206%	12,119	8,821	9,865	-	11,340	11,834	12,815	-	20,727	3,809	2,998	-	-1,196	5,099	18,280	-	12,920	6,570	14,809	
Capital Deficit (3-6)	-6,493	-6,116	-12,646	-7,979	130%	-10,617	-11,527	-4,778	-	-9,764	-3,915	8,846	-	-18,798	11,627	5,675	-	21	-1,264	-8,365	-	-13,657	-14,096	-12,582	
Fiscal Deficit (4-7)	4,043	472	-3,585	5,574	1182%	1,502	-2,706	5,087	-	1,576	7,919	21,660	-	1,930	15,436	8,673	-	-1,175	3,835	9,916	-	-737	-7,526	2,228	
Year End Closing Balance (1+4-7)	4,043	472	-3,585	5,574	1182%	1,502	-2,706	5,087	-	1,576	7,919	21,660	-	1,930	15,436	8,673	-	-1,175	3,835	9,916	-	-737	-7,526	2,228	
Property Tax	3,263	4,428	4,428	4,013	91%	4,649	4,649	3,743	81%	4,742	4,742	4,246	90%	15,000	9,065	5,627	38%	12,581	7,282	6,047	48%	8,158	8,158	9,382	
Other Taxes	1,609	1,486	1,486	1,385	93%	1,834	939	972	53%	958	1,508	943	98%	800	659	322	40%	523	834	918	176%	1,503	1,064	1,203	
Municipal Own Tax Income (12+13)	4,871	5,914	5,914	5,398	91%	6,483	5,588	4,715	73%	5,700	6,250	5,189	91%	15,800	9,723	5,948	38%	13,103	8,116	6,966	53%	9,662	9,222	10,585	
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Solid Waste Management (SWM) Charge	6	28	28	7	24%	7	7	7	107%	8	8	7	87%	9	5	4	41%	8	4	3	42%	5	5	6	
Other User Charges / Rent /interest/ sale revenue etc.	5,389	6,893	4,638	4,558	66%	6,800	4,877	5,065	74%	5,359	5,526	6,033	113%	7,185	5,173	6,413	89%	6,771	10,133	9,032	133%	8,553	8,707	11,785	
Development Charge/Building Permission Charge	122	200	168	244	122%	182	218	201	111%	195	195	255	131%	235	174	404	172%	310	673	3,448	1113%	710	598	3,332	
Municipal Own Non-tax income (15+16+17+18)	5,517	7,121	4,833	4,809	68%	6,988	5,102	5,273	75%	5,561	5,729	6,296	113%	7,429	5,351	6,820	92%	7,088	10,810	12,484	176%	9,268	9,310	15,122	
Municipal Own Total Income (14+19)	10,388	13,035	10,747	10,207	78%	13,471	10,690	9,988	74%	11,261	11,979	11,485	102%	23,229	15,075	12,769	55%	20,192	18,926	19,450	96%	18,930	18,532	25,707	
Central Finance Commission (CFC) Revenue Grant	3,420	4,951	4,951	3,616	-	4,180	4,180	4,076	-	4,280	4,280	5,650	-	4,000	3,959	7,207	-	3,603	6,540	6,540	-	6,930	6,930	7,200	
Any other revenue grant from Central Government	381	612	612	179	29%	763	763	353	46%	455	455	373	82%	494	494	221	45%	395	175	120	31%	236	236	5	
Total Central Government Revenue Transfers (21+22)	3,800	612	5,563	3,795	620%	4,943	4,943	4,428	90%	4,735	4,735	6,023	127%	4,494	4,453	7,428	165%	3,998	6,715	6,660	167%	7,166	7,166	7,205	
Assignments & devolutions/compensatory grants	6,324	7,000	7,000	6,879	98%	7,422	7,422	7,567	102%	8,328	8,328	8,305	100%	9,136	9,136	7,190	79%	8,679	7,838	7,838	90%	8,229	8,229	8,500	
State Finance Commission (SFC) Revenue Grant	46	0	0	45	-	45	45	45	-	45	45	44	-	46	46	188	-	45	188	0	-	197	0	0	
Other Grants and Funds	7,916	5,111	5,711	9,944	195%	8,056	8,056	8,436	105%	9,599	12,757	12,915	135%	8,872	12,119	15,183	171%	4,890	15,080	17,993	368%	14,866	14,861	13,032	
Total State Transfers (24+25+26)	14,286	12,111	12,711	16,889	139%	15,524	15,524	16,048	103%	17,972	21,130	21,264	118%	18,053	21,301	22,562	125%	13,614	23,106	25,830	190%	23,293	23,091	21,532	
Total Revenue Grants (23+27)	18,086	12,723	18,274	20,664	162%	20,467	20,467	20,476	100%	22,707	25,865	27,286	120%	22,547	25,754	29,990	133%	17,612	29,820	32,490	184%	30,458	30,256	28,737	
Total Revenue Receipts (20+28)	28,474	25,758	29,021	30,871	120%	33,938	31,157	30,465	90%	33,969	37,844	38,772	114%	45,776	40,829	42,758	93%	37,804	48,746	51,940	137%	49,389	48,788	54,444	
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Secured Loans and Unsecured Loans	443	800	800	561	70%	700	700	222	32%	550	550	126	23%	750	250	0	0%	250	250	80	32%	500	380	500	
Central Finance Commission (CFC) Capital Grant	0	4,951	0	0	0%	0	0	0	-	0	0	0	-	0	6,603	7,207	-	7,207	4,360	4,360	60%	4,620	4,620	4,750	
State Finance Commission (SFC) Capital Grant	48	0	0	47	-	48	48	46	-	47	47	46	-	48	48	486	-	47	365	486	-	383	484	520	
Capital Grants Receipts under Central Schemes	1	1,260	660	42	3%	616	616	270	44%	382	382	1,089	285%	435	435	498	114%	100	0	0	0%	210	10	200	
Capital Grants Receipts under State Schemes	1,020	600	600	2,113	352%	1,130	1,130	5,687	503%	4,562	5,380	15,740	345%	22,686	14,229	7,217	32%	18,550	11,684	1,631	9%	4,290	5,220	10,440	
Total Central Finance Commission (CFC) Grant (21+32)	3,420	4,951	4,951	3,616	73%	4,180	4,180	4,076	98%	4,280	4,280	5,650	132%	4,000	10,563	14,414	360%	10,810	10,900	10,900	101%	11,550	11,550	11,950	
Total State Finance Commission (CFC) Grant (25+33)	94	0	0	93	-	93	93	91	-	92	92	90	-	94	94	674	-	92	553	486	-	580	484	520	
Total Capital Grants (32+33)	1,069	6,811	1,260	2,203	32%	1,794	1,794	6,003	335%	4,991	5,809	16,875	338%	23,169	21,316	15,408	67%	25,904	16,408	6,477	25%	9,503	10,334	15,910	
Total Grants (28+34)	19,155	19,534	19,534	22,867	117%	22,261	22,261	26,479	119%	27,698	31,674	44,162	159%	45,716	47,069	45,398	99%	43,516	46,229	38,967	90%	39,961	40,590	44,647	
Total Capital Receipts (30+31+32+33)	1,512	7,611	2,060	2,764	36%	2,494	2,494	6,225	250%	5,541	6,359	17,001	307%	23,919	21,566	15,408	64%	26,154	16,658	6,557	25%	10,003	10,713	16,410	
Extra Ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Municipal Receipts (29+40+41)	29,986	33,369	31,081	33,635	101%	36,432	33,651	36,690	101%	39,510	44,203	55,773	141%	69,695	62,394	58,166	83%	63,958	65,405	58,497	91%	59,392	59,502	70,854	
Salary Establishment Expenditure	6,142	6,833	7,329	6,001	88%	7,786	8,244	6,629	85%	8,399	8,780	7,686	92%	7,839	7,272	7,648	98%	7,682	7,754	6,996	91%	9,096	9,141	9,499	
Administrative Expenditure	796	734	779	533	73%	749	749	559	75%	791	984	573	72%	1,051	517	983	94%	783	1,006	1,091	139%	1,063	1,716	1,537	
Operation & Maintenance (O&M) Expenditure	8,782	10,142	10,391	9,308	92%	10,900	10,884	11,131	102%	11,348	11,007	10,327	91%	13,464	10,900	12,280	91%	15,204	16,596	11,536	76%	15,960	19,885	20,005	
Loan interest and other finance charges paid	22	97	97	51	53%	97	97	97	100%	128	128	108	85%	146	146	101	69%	123	99	94	76%	161	93	362	
Programme Expenditure	146	84	84	88	104%	147	109</																		

Key Observations:

- Budget documents for Bhubaneswar provide account summary for Budget Estimates. Actuals and Revised estimates are not mentioned in the budget summary.
- Bhubaneswar follows the account head format of budgeting.
- Instead of Property Tax, Bhubaneswar levies Holding Tax.

Cuttack

(Rs. In Lakhs)

	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		2023-24			
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE				
Opening Balance	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0			
Revenue Receipts	16,563	27,598	0	21,030	76%	31,208	0	21,533	69%	33,033	0	12,597	38%	35,334	0	40,219	114%	38,037	0	42,405	111%	49,498	0	55,109
Capital Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Total Municipal Receipts (2+3)	16,563	27,598	0	21,030	76%	31,208	0	21,533	69%	33,033	0	12,597	38%	35,334	0	40,219	114%	38,037	0	42,405	111%	49,498	0	55,109
Revenue Expenditure	17,049	27,486	0	15,602	57%	31,093	0	20,125	65%	32,908	0	20,151	61%	35,256	0	24,060	68%	37,942	0	42,612	112%	48,970	0	60,098
Capital Expenditure	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Total Municipal Expenditure (5+6)	17,049	27,486	0	15,602	57%	31,093	0	20,125	65%	32,908	0	20,151	61%	35,256	0	24,060	68%	37,942	0	42,612	112%	48,970	0	60,098
Revenue Deficit (2-5)	-486	112	0	5,428	-	114	0	1,409	-	126	0	-7,554	-	78	0	16,158	-	95	0	-208	-	528	0	-4,989
Capital Deficit (3-6)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Fiscal Deficit (4-7)	-486	112	0	5,428	-	114	0	1,409	-	126	0	-7,554	-	78	0	16,158	-	95	0	-208	-	528	0	-4,989
Year End Closing Balance (1+4-7)	-486	112	0	5,428	-	114	0	1,409	-	126	0	-7,554	-	78	0	16,158	-	95	0	-208	-	528	0	-4,989
Property Tax	989	1,300	0	3,060	235%	2,000	0	1,433	72%	2,200	0	1,072	49%	3,100	0	2,065	67%	3,150	0	1,485	47%	3,124	0	3,100
Other Taxes	210	250	0	228	91%	500	0	191	38%	400	0	100	25%	300	0	56	19%	220	0	84	38%	100	0	260
Municipal Own Tax Income (12+13)	1,199	1,550	0	3,288	212%	2,500	0	1,623	65%	2,600	0	1,172	45%	3,400	0	2,120	62%	3,370	0	1,569	47%	3,224	0	3,360
Water & Sewerage User Charge	6	10	0	6	56%	12	0	6	54%	12	0	4	30%	8	0	4	49%	8	0	3	38%	4	0	4
Solid Waste Management (SWM) Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Other User Charges / Rent /interest/ sale revenue etc.	1,624	1,540	0	1,364	89%	1,787	0	1,469	82%	1,858	0	996	54%	1,919	0	1,528	80%	2,294	0	1,535	67%	1,500	0	2,265
Development Charge/Building Permission Charge	4	3	0	7	242%	4	0	7	168%	4	0	8	188%	10	0	178	1777%	10	0	2,539	25393%	510	0	1,515
Municipal Own Non-tax income (15+16+17+18)	1,634	1,553	0	1,377	89%	1,803	0	1,483	82%	1,874	0	1,007	54%	1,937	0	1,709	88%	2,312	0	4,077	176%	2,014	0	3,784
Municipal Own Total Income (14+19)	2,833	3,103	0	4,665	150%	4,303	0	3,106	72%	4,474	0	2,180	49%	5,337	0	3,829	72%	5,682	0	5,646	99%	5,238	0	7,144
Central Finance Commission (CFC) Revenue Grant	2,368	2,500	0	2,624	-	2,800	0	2,958	-	3,500	0	282	-	4,000	0	10,732	-	6,200	0	8,824	-	7,200	0	10,000
Any other revenue grant from Central Government	228	10,220	0	1,240	12%	10,990	0	263	2%	8,610	0	240	3%	1,870	0	1,823	97%	440	0	397	90%	4,050	0	6,450
Total Central Government Revenue Transfers (21+22)	2,596	12,720	0	3,864	30%	13,790	0	3,221	23%	12,110	0	522	4%	5,870	0	12,555	214%	6,640	0	9,221	139%	11,250	0	16,450
Assignments & devolutions/compensatory grants	4,589	5,000	0	4,992	100%	6,000	0	5,491	92%	6,000	0	4,520	75%	7,500	0	5,128	68%	8,000	0	5,589	70%	5,500	0	9,000
State Finance Commission (SFC) Revenue Grant	94	50	0	93	-	50	0	91	-	80	0	45	-	100	0	1,003	-	100	0	522	-	1,800	0	0
Other Grants and Funds	6,450	6,725	0	7,416	110%	7,065	0	9,624	136%	10,369	0	5,330	51%	16,527	0	17,704	107%	17,615	0	21,426	122%	25,710	0	22,515
Total State Transfers (24+25+26)	11,133	11,775	0	12,501	106%	13,115	0	15,207	116%	16,449	0	9,895	60%	24,127	0	23,834	99%	25,715	0	27,537	107%	33,010	0	31,515
Total Revenue Grants (23+27)	13,729	24,495	0	16,365	67%	26,905	0	18,428	68%	28,559	0	10,417	36%	29,997	0	36,389	121%	32,355	0	36,758	114%	44,260	0	47,965
Total Revenue Receipts (20+28)	16,563	27,598	0	21,030	76%	31,208	0	21,533	69%	33,033	0	12,597	38%	35,334	0	40,219	114%	38,037	0	42,405	111%	49,498	0	55,109
Capital Receipts -Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Capital Grants Receipts under Central Schemes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Capital Grants Receipts under State Schemes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Total Central Finance Commission (CFC) Grant (21+32)	2,368	2,500	0	2,624	105%	2,800	0	2,958	106%	3,500	0	282	8%	4,000	0	10,732	268%	6,200	0	8,824	142%	7,200	0	10,000
Total State Finance Commission (CFC) Grant (25+33)	94	50	0	93	-	50	0	91	-	80	0	45	-	100	0	1,003	-	100	0	522	-	1,800	0	0
Total Capital Grants (32+33)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Total Grants (28+34)	13,729	24,495	0	16,365	67%	26,905	0	18,428	68%	28,559	0	10,417	36%	29,997	0	36,389	121%	32,355	0	36,758	114%	44,260	0	47,965
Total Capital Receipts (30+31+32+33)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Extra Ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Total Municipal Receipts (29+40+41)	16,563	27,598	0	21,030	76%	31,208	0	21,533	69%	33,033	0	12,597	38%	35,334	0	40,219	114%	38,037	0	42,405	111%	49,498	0	55,109
Salary Establishment Expenditure	5,891	7,083	0	5,790	82%	9,284	0	5,907	64%	13,304	0	6,958	52%	11,045	0	6,559	59%	10,063	0	7,021	70%	9,634	0	12,264
Administrative Expenditure	78	106	0	56	52%	140	0	73	52%	195	0	62	32%	191	0	86	45%	83	0	107	129%	385	0	228
Operation & Maintenance (O&M) Expenditure	1,334	6,683	0	1,214	18%	6,745	0	2,130	32%	8,414	0	2,480	29%	8,297	0	2,820	34%	9,771	0	6,603	68%	10,848	0	7,825
Loan interest and other finance charges paid	0	1	0	0	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Programme Expenditure	60	50	0	53	105%	85	0	38	44%	85	0	39	46%	56	0	28	50%	50	0	84	168%	36	0	350
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	9,685	13,563	0	8,490	63%	14,840	0	11,976	81%	10,910	0	10,612	97%	15,667	0	14,567	93%	17,975	0	28,797	160%	28,067	0	39,431
Total Revenue Expenditure (43+44+45+46+47+48)	17,049	27,486	0	15,602	57%	31,093	0	20,125	65%	32,908	0	20,151	61%	35,256	0	24,060	68%	37,942	0	42,612	112%	48,970	0	60,098
Total Capital Expenditure	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Extra Ordinary Expenditure	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0	0	0	0
Total Municipal Expenditure (49+50+51)	17,049	27,486	0	15,602	57%	31,093	0	20,125	65%	32,908	0	20,151	61%	35,256	0	24,060	68%	37,942	0	42,612	112%	48,970	0	60,098

Key Observations:

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

Dehradun

(Rs. In Lakhs)

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE
Opening Balance	5,477	4,938	4,938	5,622	-	12,065	12,065	12,279	-	14,455	14,455	14,171	-	18,326	18,326	18,822	-	16,922	16,922	0	-	18,251	0	0
Revenue Receipts	5,619	7,486	12,852	13,360	178%	14,344	14,366	13,363	93%	14,826	14,826	15,158	102%	16,691	16,700	14,625	88%	16,690	16,690	15,529	93%	17,033	22,090	22,088
Capital Receipts	1,517	1,920	1,920	2,063	107%	2,120	2,175	2,258	106%	2,145	2,145	3,774	176%	2,345	2,345	4,666	199%	3,505	3,505	3,575	102%	3,508	2,881	2,542
Total Municipal Receipts (2+3)	7,137	9,406	14,773	15,423	164%	16,465	16,541	15,621	95%	16,971	16,971	18,932	112%	19,036	19,045	19,291	101%	20,195	20,195	19,103	95%	20,541	24,971	24,631
Revenue Expenditure	5,278	6,857	6,853	6,540	95%	8,066	7,978	7,409	92%	11,674	11,674	8,387	72%	9,068	9,068	8,955	99%	9,526	9,526	10,093	106%	9,527	11,700	12,261
Capital Expenditure	2,058	4,314	4,314	3,431	80%	8,864	7,773	5,900	67%	11,469	8,828	6,462	134%	5,928	5,928	11,469	193%	9,687	9,687	11,230	116%	10,340	10,492	12,316
Total Municipal Expenditure (5+6)	7,336	11,171	11,167	9,972	89%	16,930	15,751	13,309	79%	16,502	16,502	14,849	90%	14,996	14,996	20,423	136%	19,213	19,213	21,323	111%	19,867	22,192	24,577
Revenue Deficit (2-5)	342	628	5,999	6,819	-	6,278	6,388	5,954	-	3,152	3,152	6,771	-	7,623	7,632	5,671	-	7,165	7,165	5,436	-	7,507	10,390	9,827
Capital Deficit (3-6)	-540	-2,393	-2,393	-1,368	-	-6,743	-5,977	-3,642	-	-2,683	-2,683	-2,688	-	-3,583	-3,583	-6,803	-	-6,182	-6,182	-7,656	-	-6,832	-7,611	-9,773
Fiscal Deficit (4-7)	-199	-1,765	3,606	5,451	-	-465	791	2,312	-	469	469	4,083	-	4,041	4,050	-1,132	-	983	983	-2,220	-	675	2,779	54
Year End Closing Balance (1+4-7)	5,278	3,173	8,544	11,074	-	11,600	12,855	14,591	-	14,924	14,924	18,254	-	22,367	22,376	17,690	-	17,905	17,905	-2,220	-	18,926	2,779	54
Property Tax	1,255	1,500	1,500	2,046	136%	2,500	2,500	2,201	88%	3,000	3,000	3,804	127%	5,000	5,000	3,384	68%	5,000	5,000	3,307	66%	5,000	4,919	5,500
Other Taxes	356	616	616	386	63%	616	636	445	72%	635	635	434	68%	639	639	193	30%	548	548	415	76%	542	710	484
Municipal Own Tax Income (12+13)	1,611	2,116	2,116	2,432	115%	3,116	3,136	2,646	85%	3,635	3,635	4,238	117%	5,639	5,639	3,577	63%	5,548	5,548	3,722	67%	5,542	5,629	5,984
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Solid Waste Management (SWM) Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other User Charges / Rent /interest/ sale revenue etc.	511	570	570	761	134%	1,062	1,063	551	52%	1,024	1,024	754	74%	885	894	881	100%	975	975	1,640	168%	1,324	2,902	1,338
Development Charge/Building Permission Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Municipal Own Non-tax income (15+16+17+18)	511	570	570	761	134%	1,062	1,063	551	52%	1,024	1,024	754	74%	885	894	881	100%	975	975	1,640	168%	1,324	2,902	1,338
Municipal Own Total Income (14+19)	2,122	2,686	2,686	3,193	119%	4,178	4,199	3,197	77%	4,659	4,659	4,991	107%	6,525	6,534	4,459	68%	6,523	6,523	5,362	82%	6,866	8,531	7,322
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Assignments & devolutions/compensatory grants	217	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Grants and Funds	3,497	4,800	10,167	10,167	212%	10,167	10,167	10,167	100%	10,167	10,167	10,167	100%	10,167	10,167	10,167	100%	10,167	10,167	10,167	100%	10,167	13,560	14,766
Total State Transfers (24+25+26)	3,714	4,800	10,167	10,167	212%	10,167	10,167	10,167	100%	10,167	10,167	10,167	100%	10,167	10,167	10,167	100%	10,167	10,167	10,167	100%	10,167	13,560	14,766
Total Revenue Grants (23+27)	3,714	4,800	10,167	10,167	212%	10,167	10,167	10,167	100%	10,167	10,167	10,167	100%	10,167	10,167	10,167	100%	10,167	10,167	10,167	100%	10,167	13,560	14,766
Total Revenue Receipts (20+28)	5,836	7,486	12,852	13,360	178%	14,344	14,366	13,363	93%	14,826	14,826	15,158	102%	16,691	16,700	14,625	88%	16,690	16,690	15,529	93%	17,033	22,090	22,088
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	6	7	7	0	0%	7	7	0	0%	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Central Finance Commission (CFC) Capital Grant	1,442	1,800	1,800	2,063	115%	2,000	2,001	3,427	171%	5,501	5,501	4,186	76%	4,201	5,701	4,666	111%	3,577	3,577	2,439	68%	3,577	1,681	2,542
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	264	-	4,000	4,000	2	-	2,000	4,000	131	-	100	100	0	-	100	0	0
Capital Grants Receipts under Central Schemes	3,012	3,701	3,701	5,053	137%	3,651	3,950	328	9%	5,781	5,781	607	11%	4,901	5,781	354	7%	3,306	3,306	787	24%	1,309	0	0
Capital Grants Receipts under State Schemes	237	441	391	32	7%	391	643	242	62%	93	143	57	61%	102	143	128	125%	154	154	348	226%	154	1,200	0
Total Central Finance Commission (CFC) Grant (21+32)	1,442	1,800	1,800	2,063	115%	2,000	2,001	3,427	171%	5,501	5,501	4,186	76%	4,201	5,701	4,666	111%	3,577	3,577	2,439	68%	3,577	1,681	2,542
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	-	0	0	264	-	4,000	4,000	2	-	2,000	4,000	131	-	100	100	0	-	100	0	0
Total Capital Grants (32+33)	4,691	5,942	5,892	7,148	120%	6,042	6,594	4,261	71%	15,375	15,425	4,853	32%	11,204	15,625	5,279	47%	7,136	7,136	3,575	50%	5,139	2,881	2,542
Total Grants (28+34)	8,405	10,742	16,059	17,315	161%	16,209	16,760	14,427	89%	25,542	25,592	15,019	59%	21,371	25,792	15,446	72%	17,303	17,303	13,741	79%	15,306	16,441	17,309
Total Capital Receipts (30+31+32+33)	4,696	5,949	5,899	7,148	120%	6,049	6,601	4,261	70%	15,375	15,425	4,853	32%	11,204	15,625	5,279	47%	7,136	7,136	3,575	50%	5,139	2,881	2,542
Extra Ordinary Receipts	0	1	1	0	-	1	1	0	-	1	1	0	-	1	1	0	-	1	1	0	-	1	0	0
Total Municipal Receipts (29+40+41)	10,533	13,435	18,752	20,508	153%	20,394	20,968	17,624	86%	30,202	30,252	20,012	66%	27,896	32,326	19,905	71%	23,827	23,827	19,103	80%	22,173	24,971	24,631
Salary Establishment Expenditure	4,754	5,642	5,558	5,504	98%	6,055	6,530	6,773	112%	7,568	7,568	7,658	101%	8,163	8,163	7,983	98%	8,138	8,138	8,611	106%	8,200	10,240	10,586
Administrative Expenditure	164	375	375	176	47%	842	448	223	26%	261	261	327	125%	395	395	508	129%	832	832	735	88%	836	779	814
Operation & Maintenance (O&M) Expenditure	261	740	670	518	70%	820	650	193	23%	3,595	3,595	160	4%	260	260	157	61%	176	176	485	277%	141	519	531
Loan interest and other finance charges paid	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Programme Expenditure	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	38	200
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period Item, Transfer to funds	99	100	250	342	342%	350	350	220	63%	250	250	241	96%	250	250	306	122%	380	380	262	69%	350	124	130
Total Revenue Expenditure (43+44+45+46+47+48)	5,278	6,857	6,853	6,540	95%	8,066	7,978	7,409	92%	11,674	11,674	8,387	72%	9,068	9,068	8,955	99%	9,526	9,526					

Key Observations:

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

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE
Opening Balance	2,345	1,533	0	3,525	-	3,546	3,529	3,529	-	3,745	4,111	4,040	-	3,733	4,093	4,093	-	4,446	11,783	11,783	-	10,168	10,168	8,506
Revenue Receipts	1,171	1,586	0	1,485	94%	1,823	1,713	1,704	93%	2,559	1,620	1,827	71%	2,815	1,641	1,786	63%	3,021	2,255	2,255	75%	3,050	2,374	3,276
Capital Receipts	2,314	10,715	0	1,262	12%	4,143	1,509	1,829	44%	4,816	936	1,218	25%	7,435	1,400	8,130	109%	7,465	1,404	1,404	19%	5,570	1,263	8,695
Total Municipal Receipts (2+3)	3,485	12,301	0	2,747	22%	5,966	3,222	3,533	59%	7,375	2,556	3,046	41%	10,250	3,041	9,916	97%	10,486	3,659	3,659	35%	8,620	3,637	11,971
Revenue Expenditure	754	1,029	0	1,241	121%	1,978	1,713	1,671	84%	2,374	1,739	1,748	74%	2,423	1,415	1,693	70%	3,515	1,589	1,632	46%	3,268	2,281	3,273
Capital Expenditure	1,515	12,543	0	502	4%	5,370	1,293	1,280	24%	5,392	1,194	1,244	23%	8,183	1,273	534	7%	7,778	3,641	3,641	47%	9,627	3,019	10,513
Total Municipal Expenditure (5+6)	2,269	13,572	0	1,743	13%	7,349	3,006	2,951	40%	7,765	2,934	2,993	39%	10,605	2,688	2,226	21%	11,293	5,230	5,273	47%	12,895	5,299	13,786
Revenue Deficit (2-5)	417	556	0	244	-	-155	1	33	-	186	-119	79	-	392	226	94	-	-495	666	623	-	-219	94	3
Capital Deficit (3-6)	799	-1,828	0	760	-	-1,228	215	549	-	-576	-258	-26	-	-748	127	7,596	-	-313	-2,237	-2,237	-	-4,057	-1,756	-1,818
Fiscal Deficit (4-7)	1,215	-1,271	0	1,004	-	-1,383	216	582	-	-390	-378	53	-	-355	353	7,689	-	-807	-1,571	-1,614	-	-4,276	-1,662	-1,815
Year End Closing Balance (1+4-7)	3,560	261	0	4,529	-	2,163	3,745	4,111	-	3,355	3,733	4,093	-	3,378	4,446	11,783	-	3,639	10,212	10,168	-	5,893	8,506	6,691
Property Tax	201	400	0	192	48%	350	233	252	72%	500	201	201	40%	400	161	150	37%	400	194	194	48%	450	175	600
Other Taxes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Municipal Own Tax Income (12+13)	201	400	0	192	48%	350	233	252	72%	500	201	201	40%	400	161	150	37%	400	194	194	48%	450	175	600
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Solid Waste Management (SWM) Charge	3	0	0	0	-	0	0	0	0%	0	0	0	-	151	13	26	17%	30	76	76	253%	81	98	101
Other User Charges / Rent / Interest/ sale revenue etc.	213	331	0	361	109%	464	400	380	82%	857	371	371	43%	908	359	452	50%	775	753	753	97%	926	742	986
Development Charge/Building Permission Charge	5	20	0	62	310%	70	132	125	179%	150	56	56	37%	100	8	22	22%	50	23	23	46%	30	14	25
Municipal Own Non-tax income (15+16+17+18)	220	351	0	423	121%	534	532	506	95%	1,007	426	426	42%	1,159	381	500	43%	855	852	852	100%	1,037	854	1,112
Municipal Own Total Income (14+19)	422	751	0	615	82%	884	764	758	86%	1,507	627	627	42%	1,559	541	650	42%	1,255	1,045	1,045	83%	1,487	1,030	1,712
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Assignments & devolutions/compensatory grants	749	835	0	842	101%	939	949	946	101%	1,052	991	1,200	114%	1,256	1,100	1,136	90%	1,266	1,109	1,109	88%	1,263	1,307	1,514
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Grants and Funds	0	0	0	1	-	0	0	0	-	0	0	0	-	0	0	0	-	500	101	101	20%	300	79	90
Total State Transfers (24+25+26)	749	835	0	842	101%	939	949	947	101%	1,052	991	1,200	114%	1,256	1,100	1,136	90%	1,266	1,210	1,210	69%	1,563	1,386	1,604
Total Revenue Grants (23+27)	749	835	0	842	101%	939	949	947	101%	1,052	991	1,200	114%	1,256	1,100	1,136	90%	1,266	1,210	1,210	69%	1,563	1,386	1,604
Total Revenue Receipts (20+28)	1,171	1,586	0	1,457	92%	1,823	1,713	1,704	93%	2,559	1,618	1,827	71%	2,815	1,641	1,786	63%	3,021	2,255	2,255	75%	3,050	2,416	3,316
Capital Receipts -Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	1	0	0	0%	100	0	20	20%	100	0	0	0%	100	0	100
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	1,400	0	0	0%	25	0	0	0%	0	0	0
Central Finance Commission (CFC) Capital Grant	253	300	0	261	87%	300	258	128	43%	300	128	364	121%	300	750	1,266	422%	800	818	818	102%	1,000	1,060	1,200
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	208	0	-	250	0	0	-	0	56	56	-	60	0	60
Capital Grants Receipts under Central Schemes	1,611	3,515	0	769	22%	743	880	1,177	158%	1,615	600	627	39%	1,465	634	6,778	463%	2,550	504	504	20%	1,920	161	625
Capital Grants Receipts under State Schemes	450	3,750	0	923	25%	3,100	371	524	17%	2,900	0	228	8%	3,920	16	66	2%	3,990	26	26	1%	2,490	42	6,710
Total Central Finance Commission (CFC) Grant (21+32)	253	300	0	261	87%	300	258	128	43%	300	128	364	121%	300	750	1,266	422%	800	818	818	102%	1,000	1,060	1,200
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	-	0	0	0	-	0	208	0	-	250	0	0	-	0	56	56	-	60	0	60
Total Capital Grants (32+33)	2,314	7,565	0	1,953	26%	4,143	1,509	1,829	44%	4,815	936	1,218	25%	5,935	1,400	8,110	137%	7,340	1,404	1,404	19%	5,470	1,263	8,595
Total Grants (28+34)	3,063	8,400	0	2,795	33%	5,081	2,458	2,776	55%	5,867	1,927	2,419	41%	7,191	2,500	9,246	129%	9,106	2,614	2,614	29%	7,033	2,649	10,199
Total Capital Receipts (30+31+32+33)	2,314	7,565	0	1,953	26%	4,143	1,509	1,829	44%	4,816	936	1,218	25%	7,435	1,400	8,130	109%	7,465	1,404	1,404	19%	5,570	1,263	8,695
Extra Ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Municipal Receipts (29+40+41)	3,485	9,151	0	3,410	37%	5,966	3,222	3,533	59%	7,375	2,554	3,046	41%	10,250	3,041	9,916	97%	10,486	3,659	3,659	35%	8,620	3,679	12,011
Salary Establishment Expenditure	419	554	0	564	102%	710	626	627	88%	763	650	650	85%	740	723	723	98%	832	680	680	82%	867	902	1,202
Administrative Expenditure	28	66	0	43	65%	67	56	54	81%	95	37	46	48%	92	32	37	41%	87	50	50	57%	80	71	76
Operation & Maintenance (O&M) Expenditure	297	409	0	741	181%	1,286	816	781	61%	1,948	1,002	1,002	51%	1,389	660	751	54%	2,094	857	857	41%	1,816	1,297	1,885
Loan interest and other finance charges paid	0	0	0	0	-	0	0	0	305%	0	0	0	62%	0	0	0	0%	0	0	0	0%	0	0	1
Programme Expenditure	10	0	0	66	-	5	199	199	3986%	3	51	51	2031%	203	0	182	90%	3	46	46	1822%	55	10	10
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	0	0	0	5	-	0	14	9	-	15	0	0	0%	0	0	0	-	500	0	0	0%	450	0	100
Total Revenue Expenditure (43+44+45+46+47+48)	754	1,029	0	1,419	138%	2,068	1,713	1,671	81%	2,824	1,739	1,748	62%	2,423	1,415	1,693	70%	3,515	1,632	1,632	46%	3,268	2,281	3,273
Total Capital Expenditure	1,515	12,543	0	1,982	16%	3,570	1,383	1,447	41%	5,892	1,713	313	5%	8,383	86	20	0%	2,348	59	59	3%	2,557	15	1,955
Extra Ordinary Expenditure	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Municipal Expenditure (49+50+51)	2,269	13,572	0	3,401	25%	5,639	3,095	3,118	55%	8,715	3,453	2,061	24%	10,805	1									

Key Observations:

- Dharamshala Municipal Corporation does not publish all its budget documents on their website in English Language following the accounting code and structure suggested by NMAM.
- Dharmshala Municipal Corporation has budget documents that were received through an RTI submitted to the corporation.

Heads / Particulars	2016-17		2017-18			2018-19				2019-20				2020-21				2021-22				2022-23		2023-24	
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE	
Opening Balance	0	1,835	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	0
Revenue Receipts	6,918	9,212	9,984	7,860	85%	9,984	9,470	7,624	76%	10,230	9,721	5,235	51%	11,627	10,745	7,052	61%	10,752	13,593	10,326	96%	21,521	27,303	28,831	
Capital Receipts	4,030	7,805	12,453	3,065	39%	6,651	6,725	3,752	56%	6,554	8,278	5,652	86%	8,604	5,253	4,943	57%	8,241	8,419	0	0%	15,357	37,144	48,093	
Total Municipal Receipts (2+3)	10,947	17,018	22,437	10,925	64%	16,635	16,196	11,376	68%	16,785	17,999	10,887	65%	20,231	15,997	11,995	59%	18,993	22,013	10,326	54%	36,878	64,447	76,923	
Revenue Expenditure	2,644	5,748	6,199	3,970	69%	7,751	7,219	5,019	65%	7,628	6,190	4,085	54%	8,576	9,329	5,687	66%	12,025	13,080	9,811	82%	14,597	16,739	22,025	
Capital Expenditure	6,888	21,226	19,340	9,093	43%	20,450	20,124	3,911	19%	20,767	21,231	5,777	28%	21,911	26,278	9,790	45%	33,834	15,979	8,100	24%	39,447	30,022	72,955	
Total Municipal Expenditure (5+6)	9,532	26,974	25,539	13,062	48%	28,201	27,343	8,930	32%	28,395	27,421	9,861	35%	30,487	35,608	15,477	51%	45,859	29,059	17,911	39%	54,044	46,761	94,980	
Revenue Deficit (2-5)	4,274	3,464	3,785	3,890	-	2,233	2,252	2,605	-	2,603	3,531	1,150	-	3,052	1,415	1,365	-	-1,273	514	516	-	6,924	10,564	6,806	
Capital Deficit (3-6)	-2,859	-13,420	-6,887	-6,027	-	-13,799	-13,399	-159	-	-14,213	-12,952	-125	-	-13,308	-21,026	-4,847	-	-25,593	-7,560	-8,100	-	-24,090	7,122	-24,863	
Fiscal Deficit (4-7)	1,416	-9,956	-3,102	-2,137	-	-11,566	-11,147	2,446	-	-11,610	-9,421	1,025	-	-10,256	-19,611	-3,482	-	-26,866	-7,046	-7,585	-	-17,166	17,686	-18,056	
Year End Closing Balance (1+4-7)	1,416	-8,121	-3,102	-2,137	-	-11,566	-11,147	2,446	-	-11,610	-9,421	1,025	-	-10,256	-19,611	-3,482	-	-26,866	-7,046	-7,585	-	-17,166	17,686	-18,056	
Property Tax	2,191	3,200	3,200	2,085	65%	2,425	2,095	1,848	76%	2,550	2,500	1,516	59%	2,550	3,050	2,449	96%	3,551	4,360	2,866	81%	4,801	4,443	5,301	
Other Taxes	622	755	1,017	979	130%	1,419	1,575	1,441	102%	1,675	1,564	1,573	94%	1,825	1,940	1,888	103%	2,125	2,354	2,061	97%	4,075	3,193	3,169	
Municipal Own Tax Income (12+13)	2,813	3,955	4,217	3,063	77%	3,844	3,670	3,289	86%	4,225	4,064	3,089	73%	4,375	4,990	4,337	99%	5,676	6,714	4,927	87%	8,876	7,637	8,470	
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	4	15	
Solid Waste Management (SWM) Charge	125	79	92	9	12%	185	192	183	99%	230	192	190	83%	230	221	227	99%	299	321	232	78%	555	690	573	
Other User Charges / Rent / Interest / Sale Revenue etc.	1,702	2,415	3,185	2,445	101%	3,577	3,105	2,345	66%	3,124	3,075	445	14%	3,104	3,092	428	14%	2,328	2,020	733	31%	2,319	2,677	3,055	
Development Charge/Building Permission Charge	79	70	125	219	313%	125	42	41	33%	50	100	41	82%	100	100	9	9%	100	2,278	4,330	4330%	8,000	14,558	14,945	
Municipal Own Non-tax income (15+16+17+18)	1,905	2,564	3,402	2,673	104%	3,887	3,339	2,568	66%	3,404	3,367	676	20%	3,433	3,413	665	19%	2,727	4,618	5,295	194%	10,874	17,929	18,588	
Municipal Own Total Income (14+19)	4,718	6,519	7,619	5,736	88%	7,731	7,009	5,858	76%	7,629	7,431	3,765	49%	7,809	8,402	5,002	64%	8,402	11,332	10,222	122%	19,750	25,565	27,058	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Any other revenue grant from Central Government	43	425	408	89	21%	96	474	25	26%	553	553	8	1%	153	149	2	1%	188	129	0	0%	155	29	85	
Total Central Government Revenue Transfers (21+22)	43	425	408	89	21%	96	474	25	26%	553	553	8	1%	153	149	2	1%	188	129	0	0%	155	29	85	
Assignments & devolutions/compensatory grants	1,552	1,530	1,462	1,438	94%	1,532	1,532	1,532	100%	1,532	1,532	1,446	94%	1,532	1,528	1,532	100%	1,528	1,532	0	0%	1,548	1,652	1,692	
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Other Grants and Funds	604	669	665	596	89%	626	456	210	34%	517	206	17	3%	209	663	517	247%	633	599	105	17%	68	80	143	
Total State Transfers (24+25+26)	2,156	2,199	2,127	2,034	93%	2,157	1,987	1,742	81%	2,048	1,737	1,462	71%	1,740	2,192	2,049	118%	2,161	2,130	105	5%	1,616	1,731	1,835	
Total Revenue Receipts (23+27)	2,199	2,624	2,535	2,124	81%	2,253	2,461	1,766	78%	2,601	2,290	1,470	56%	1,893	2,341	2,050	108%	2,349	2,259	105	4%	1,771	1,760	1,919	
Total Revenue Receipts (20+28)	6,918	9,142	10,154	7,860	86%	9,984	9,470	7,624	76%	10,230	9,721	5,235	51%	9,702	10,745	7,052	73%	10,752	13,591	10,326	96%	21,521	27,325	28,977	
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Central Finance Commission (CFC) Capital Grant	649	300	753	753	251%	751	854	753	100%	854	1,154	1,415	166%	1,154	1,292	1,299	113%	1,292	2,138	0	0%	1,500	3,305	3,679	
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Capital Grants Receipts under Central Schemes	381	4,200	4,200	0	0%	600	440	1,010	168%	300	440	482	161%	800	0	0	0%	0	315	0	-	300	11,030	35,130	
Capital Grants Receipts under State Schemes	3,000	2,500	2,500	2,313	93%	2,300	2,431	1,990	87%	2,200	2,884	3,756	171%	2,849	3,961	3,644	128%	6,949	5,166	0	0%	5,257	22,809	9,326	
Total Central Finance Commission (CFC) Grant (21+32)	649	300	753	753	251%	751	854	753	100%	854	1,154	1,415	166%	1,154	1,292	1,299	113%	1,292	2,138	0	0%	1,500	3,305	3,679	
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Capital Grants (32+33)	4,030	7,000	7,453	3,065	44%	3,651	3,725	3,752	103%	3,354	4,478	5,652	168%	4,804	5,253	4,943	103%	8,241	7,619	0	0%	7,057	37,144	48,135	
Total Grants (28+34)	6,229	9,624	9,987	5,189	54%	5,904	6,186	5,518	93%	5,956	6,768	7,122	120%	6,697	7,594	6,993	104%	10,591	9,878	105	1%	8,828	38,904	50,054	
Total Capital Receipts (30+31+32+33)	4,030	7,000	7,453	3,065	44%	3,651	3,725	3,752	103%	3,354	4,478	5,652	168%	4,804	5,253	4,943	103%	8,241	7,619	0	0%	7,057	37,144	48,135	
Extra Ordinary Receipts	0	5,000	5,000	0	-	3,000	3,000	0	-	3,700	3,800	0	-	3,400	800	0	0%	800	800	0	-	8,300	12,000	6,000	
Total Municipal Receipts (29+36+37)	10,947	21,142	22,606	10,925	52%	16,635	16,196	11,376	68%	17,285	17,999	10,887	63%	17,906	16,797	11,995	67%	19,793	22,010	10,326	52%	36,878	76,469	83,112	
Salary Establishment Expenditure	1,396	2,276	1,653	1,624	71%	2,124	1,980	1,623	76%	2,018	1,877	1,716	85%	1,939	2,125	1,961	101%	3,071	2,838	2,116	69%	3,423	4,091	4,897	
Administrative Expenditure	147	672	1,071	295	44%	1,376	1,652	1,066	77%	1,234	1,173	531	43%	1,603	1,399	1,171	73%	1,722	2,866	2,000	116%	2,395	2,523	3,181	
Operation & Maintenance (O&M) Expenditure	824	2,623	2,739	1,546	59%	3,419	2,826	1,919	56%	3,470	2,768	1,783	51%	3,344	5,028	2,205	66%	6,235	6,535	5,124	82%	7,985	10,242	14,201	
Loan interest and other finance charges paid	1	0	1	0	260%	1	1	0	18%	1	1	0	37%	1	1	0	4%	1	1	0	8%	1	1	1	
Programme Expenditure	64	50	0	0	0%	10	5	0	0%	5	18	14	283%	7	60	2	29%	300	300	172	57%	50	222	100	
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	211	365	719	504	138%	664	722	412	62%	776	352	41	5%	543	717	348	64%	696	538	399	57%	740	704	813	
Total Revenue Expenditure (43+44+45+46+47+48+49)																									

Heads / Particulars	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		2023-24			
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE
Opening Balance	215	444	591	591	-	694	1,190	0	-	354	0	1,121	-	0	905	905	-	957	434	434	-	299	1,009	1,197
Revenue Receipts	1,244	1,379	1,650	1,579	115%	1,751	2,346	1,720	98%	2,742	2,281	1,453	53%	2,517	2,956	2,891	115%	3,140	2,536	2,528	81%	3,118	2,696	3,139
Capital Receipts	48	0	0	195	-	0	0	56	-	0	0	66	-	0	-104	0	-	0	0	262	-	0	0	0
Total Municipal Receipts (2+3)	1,292	1,379	1,650	1,774	129%	1,751	2,346	1,776	101%	2,742	2,281	1,519	55%	2,517	2,956	2,786	111%	3,140	2,536	2,790	89%	3,118	2,696	3,139
Revenue Expenditure	570	1,074	1,538	927	86%	1,817	2,275	1,112	61%	1,953	1,600	1,175	60%	2,117	2,203	1,110	52%	2,409	1,829	1,318	55%	2,036	1,989	2,447
Capital Expenditure	345	297	9	249	84%	369	907	733	199%	972	936	196	20%	1,216	701	1,052	87%	769	843	1,496	195%	978	518	1,730
Total Municipal Expenditure (5+6)	916	1,370	1,547	1,176	86%	2,186	3,182	1,845	84%	2,925	2,536	1,371	47%	3,333	2,904	2,162	65%	3,178	2,671	2,815	89%	3,014	2,507	4,177
Revenue Deficit (2-5)	674	305	111	652	-	-66	71	608	-	789	681	278	-	399	753	1,780	-	730	707	1,210	-	1,082	707	691
Capital Deficit (3-6)	-297	-297	-9	-54	-	-369	-907	-677	-	-972	-936	-130	-	-1,216	-701	-1,156	-	-769	-843	-1,235	-	-978	-518	-1,730
Fiscal Deficit (4-7)	377	8	103	598	-	-435	-836	-69	-	-183	-255	148	-	-816	52	625	-	-39	-135	-25	-	104	189	-1,038
Year End Closing Balance (1+4-7)	591	452	694	1,189	-	259	354	-69	-	171	-255	1,269	-	-816	957	1,529	-	918	299	409	-	402	1,197	159
Property Tax	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Taxes	53	32	94	124	394%	95	97	85	89%	103	102	95	92%	133	79	56	42%	133	70	62	46%	135	117	120
Municipal Own Tax Income (12+13)	53	32	94	124	394%	95	97	85	89%	103	102	95	92%	133	79	56	42%	133	70	62	46%	135	117	120
Water & Sewerage User Charge	0	0	1	0	-	1	1	1	46%	1	1	0	24%	2	1	0	3%	1	0	0	18%	0	0	0
Solid Waste Management (SWM) Charge	88	96	206	242	254%	208	335	276	133%	352	257	304	86%	280	304	215	77%	315	256	269	85%	356	302	327
Other User Charge / Rent interest/ sale revenue etc.	337	308	367	394	122%	375	425	458	122%	452	450	537	119%	486	512	464	95%	554	448	405	73%	634	532	551
Development Charge/Building Permission Charge	0	0	0	11	-	1	12	15	2094%	13	16	14	111%	17	15	11	65%	16	16	17	107%	18	18	20
Municipal Own Non-tax income (15+16+17+18)	425	404	574	647	160%	585	773	750	128%	818	724	855	105%	785	832	886	88%	886	719	692	78%	1,008	852	898
Municipal Own Total Income (14+19)	478	436	668	772	177%	680	870	835	123%	921	826	950	103%	918	911	746	81%	1,019	789	753	74%	1,143	970	1,018
Central Finance Commission (CFC) Revenue Grant	499	0	642	465	-	740	1,133	537	-	1,446	993	432	-	1,093	1,369	1,464	-	1,400	1,027	1,204	-	1,130	1,027	1,325
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Central Government Revenue Transfers (21+22)	499	0	642	465	-	740	1,133	537	73%	1,446	993	432	30%	1,093	1,369	1,464	134%	1,400	1,027	1,204	86%	1,130	1,027	1,325
Assignments & devolutions/compensatory grants	11	1	21	23	2299%	10	20	23	223%	20	20	23	111%	20	20	54	266%	20	20	0	0%	76	25	26
State Finance Commission (SFC) Revenue Grant	256	300	319	319	-	320	323	324	-	355	441	49	-	485	655	626	-	700	699	571	-	769	699	770
Other Grants and Funds	0	642	0	0	0%	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total State Transfers (24+25+26)	267	943	340	342	36%	330	343	347	105%	376	462	72	19%	506	676	681	135%	720	720	571	79%	845	724	796
Total Revenue Grants (23+27)	766	943	982	807	86%	1,071	1,477	885	83%	1,821	1,455	504	28%	1,599	2,045	2,145	134%	2,120	1,747	1,775	84%	1,975	1,751	2,121
Total Revenue Receipts (20+28)	1,244	1,379	1,650	1,579	115%	1,751	2,346	1,720	98%	2,742	2,281	1,453	53%	2,517	2,956	2,891	115%	3,140	2,536	2,528	81%	3,118	2,721	3,139
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Capital Grants Receipts under Central Schemes	34	0	0	-19	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Capital Grants Receipts under State Schemes	13	0	0	13	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Central Finance Commission (CFC) Grant (21+22)	499	0	642	465	-	740	1,133	537	73%	1,446	993	432	30%	1,093	1,369	1,464	134%	1,400	1,027	1,204	86%	1,130	1,027	1,325
Total State Finance Commission (CFC) Grant (25+33)	256	300	319	319	-	320	323	324	-	355	441	49	-	485	655	626	-	700	699	571	-	769	699	770
Total Capital Grants (32+33)	48	0	0	-6	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Grants (28+34)	813	943	982	801	85%	1,071	1,477	885	83%	1,821	1,455	504	28%	1,599	2,045	2,145	134%	2,120	1,747	1,775	84%	1,975	1,751	2,121
Total Capital Receipts (30+31+32+33)	48	0	0	-6	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Extra Ordinary Receipts	1	0	0	202	-	0	0	56	-	0	0	66	-	0	0	-104	-	0	0	262	-	0	0	0
Total Municipal Receipts (29+40+41)	1,292	1,379	1,650	1,774	129%	1,751	2,346	1,776	101%	2,742	2,281	1,519	55%	2,517	2,956	2,786	111%	3,140	2,536	2,790	89%	3,118	2,721	3,139
Salary Establishment Expenditure	375	459	485	479	104%	512	694	598	117%	689	783	766	111%	733	727	721	98%	817	892	776	95%	1,031	1,049	1,307
Administrative Expenditure	59	75	78	64	85%	104	106	69	66%	110	122	58	53%	108	137	67	62%	154	167	71	46%	192	167	184
Operation & Maintenance (O&M) Expenditure	129	198	666	234	118%	1,025	754	321	31%	884	380	270	31%	928	1,270	299	32%	1,377	697	432	31%	716	704	801
Loan interest and other finance charges paid	1	2	1	0	5%	1	1	0	1%	2	1	1	45%	1	16	10	808%	16	7	0	0%	16	18	20
Programme Expenditure	6	311	285	14	5%	150	172	1	1%	177	23	2	1%	23	43	0	0%	45	41	16	37%	46	51	61
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	0	24	24	136	567%	25	549	123	491%	90	290	77	85%	325	0	13	4%	0	25	23	-	35	0	76
Total Revenue Expenditure (43+44+45+46+47+48)	570	1,070	1,538	927	87%	1,817	2,275	1,112	61%	1,953	1,600	1,175	60%	2,117	2,193	1,110	52%	2,409	1,829	1,318	55%	2,036	1,989	2,447
Total Capital Expenditure	53	297	9	249	84%	369	907	459	124%	972	936	196	20%	1,241	751	1,015	82%	822	843	1,496	182%	978	518	1,730
Extra Ordinary Expenditure	293	0	0	0	-	0	0	274	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Municipal Expenditure (49+50+51)	916	1,366	1,547	1,176	86%	2,186	3,182	1,845	84%	2,925	2,536	1,371	47%	3,358	2,944	2,125	63%	3,231	2,671	2,815	87%	3,014	2,507	4,177

Key Observations:

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

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE	
Opening Balance	16,375	-3,562	22,209	16,375	-	-1,770	18,721	18,721	-	5,850	17,196	17,196	-	11,540	11,481	11,481	-	8,866	26,068	8,866	-	16,538	47,964	40,775	
Revenue Receipts	17,384	31,532	20,444	21,465	68%	42,566	39,528	20,207	47%	43,072	47,379	19,866	46%	41,463	55,135	21,374	52%	24,030	37,703	37,703	157%	34,560	55,558	92,188	
Capital Receipts	5	490	426	0	0%	490	490	0	0%	490	539	159	32%	539	741	0	0%	0	0	0	0	0	4,150	0	11,700
Total Municipal Receipts (2+3)	17,389	32,022	20,870	21,465	67%	43,056	40,018	20,207	47%	43,561	47,918	20,025	46%	42,002	55,876	21,374	51%	24,030	37,703	37,703	157%	38,710	55,558	1,03,888	
Revenue Expenditure	10,409	30,292	38,647	17,499	58%	45,042	47,425	20,035	44%	53,116	58,427	23,089	43%	52,488	42,799	21,070	40%	21,226	22,791	22,791	107%	33,902	29,702	58,199	
Capital Expenditure	1,145	4,484	6,202	1,619	36%	5,414	5,465	1,697	31%	6,121	6,733	2,652	43%	5,420	5,412	2,918	54%	1,364	7,240	7,240	531%	2,008	1,619	43,199	
Total Municipal Expenditure (5+6)	11,555	34,776	44,849	19,118	55%	50,456	52,890	21,733	43%	59,236	65,160	25,741	43%	57,908	48,211	23,988	41%	22,590	30,032	30,032	133%	35,910	31,321	1,01,398	
Revenue Deficit (2-5)	6,975	1,240	-18,203	3,966	-	-2,476	-7,897	172	-	-10,044	-11,049	-3,223	-	-11,024	12,336	304	-	2,804	14,912	14,912	-	659	25,856	33,989	
Capital Deficit (3-6)	-1,140	-3,994	-5,776	-1,619	-	-4,924	-4,975	-1,697	-	-5,631	-6,194	-2,493	-	-4,881	-4,671	-2,918	-	-1,364	-7,240	-7,240	-	2,142	-1,619	-31,499	
Fiscal Deficit (4-7)	5,834	-2,754	-23,979	2,347	-	-7,400	-12,872	-1,525	-	-15,675	-17,242	-5,716	-	-15,905	7,665	-2,614	-	1,441	7,671	7,671	-	2,801	24,238	2,490	
Year End Closing Balance (1+4-7)	22,209	-6,316	-1,770	18,721	-	-9,170	5,850	17,196	-	-9,825	-46	11,481	-	-4,366	19,146	8,866	-	10,307	33,739	16,538	-	19,339	72,201	43,265	
Property Tax	5,793	4,823	4,895	5,123	106%	7,300	7,308	5,055	69%	8,185	9,004	3,998	49%	11,255	14,567	5,657	50%	9,459	5,090	4,813	51%	6,971	11,604	12,629	
Other Taxes	1,743	1,818	2,379	2,219	122%	3,108	3,108	2,420	78%	3,480	3,828	2,152	62%	782	3,410	2,222	284%	2,445	2,291	1,188	49%	4,875	3,166	3,404	
Municipal Own Tax Income (12+13)	7,536	6,641	7,274	7,342	111%	10,408	10,416	7,475	72%	11,666	12,833	6,151	53%	12,037	17,978	7,879	65%	11,903	7,381	6,001	50%	11,846	14,770	16,033	
Water & Sewerage User Charge	252	199	157	188	95%	181	181	135	75%	203	223	98	48%	279	306	83	30%	91	98	98	108%	100	127	140	
Solid Waste Management (SWM) Charge	40	63	50	56	89%	57	57	52	92%	64	71	73	114%	138	156	58	42%	63	50	43	68%	51	51	30	
Other User Charges / Rent / Interest/ sale revenue etc.	1,588	1,915	960	910	48%	1,615	1,775	1,480	92%	1,989	2,187	1,531	77%	2,784	3,329	1,775	64%	2,680	2,020	2,737	102%	1,985	2,674	2,601	
Development Charge/Building Permission Charge	274	393	170	85	22%	195	195	364	186%	219	241	544	249%	301	331	434	144%	551	613	613	111%	652	625	688	
Municipal Own Non-tax income (15+16+17+18)	2,155	2,570	1,337	1,239	48%	2,049	2,209	2,032	99%	2,474	2,721	2,246	91%	3,502	4,123	2,350	67%	3,385	2,782	3,492	103%	2,788	3,478	3,459	
Municipal Own Total Income (14+19)	9,691	9,211	8,612	14,140	8,581	93%	12,456	12,625	9,507	76%	14,140	15,554	8,397	59%	15,539	22,100	10,229	66%	15,289	10,162	9,493	62%	14,633	18,247	19,492
Central Finance Commission (CFC) Revenue Grant	0	4,255	0	1,059	-	10,543	10,543	1,466	-	11,808	12,989	4,789	-	14,000	18,200	4,696	-	5,102	9,810	9,810	-	5,475	14,801	4,696	
Any other revenue grant from Central Government	0	66	0	0	0%	66	66	37	57%	73	81	0	0%	100	0	0	0%	0	0	0	0	0	0	45,000	
Total Central Government Revenue Transfers (21+22)	0	4,321	0	1,059	25%	10,608	10,608	1,503	14%	11,881	13,070	4,789	40%	14,100	18,200	4,696	33%	5,102	9,810	9,810	192%	5,475	14,801	49,696	
Assignments & devolutions/compensatory grants	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
State Finance Commission (SFC) Revenue Grant	1,994	16,500	8,600	5,824	-	14,527	10,000	0	-	10,000	11,000	702	-	2,500	3,500	0	-	0	1,477	1,477	-	0	5,321	3,807	
Other Grants and Funds	5,997	1,800	3,350	6,000	333%	5,975	6,296	9,198	154%	7,051	7,756	5,977	85%	9,325	11,338	6,463	69%	3,849	16,247	16,247	422%	9,125	17,189	19,330	
Total State Transfers (24+25+26)	7,991	18,300	11,950	11,824	65%	20,502	16,296	9,198	45%	17,051	18,756	6,679	39%	11,825	14,838	6,463	55%	3,849	17,724	17,724	460%	9,125	22,510	23,137	
Total Revenue Grants (23+27)	7,991	22,621	11,950	12,883	57%	31,110	26,904	10,701	34%	28,933	31,826	11,468	40%	25,925	33,038	11,159	43%	8,951	27,534	27,534	308%	14,600	37,311	72,833	
Total Revenue Receipts (20+28)	17,682	31,832	20,561	21,465	67%	43,567	39,529	20,207	46%	43,073	47,380	19,864	46%	41,464	55,138	21,388	52%	24,240	37,696	37,027	153%	29,234	55,558	92,325	
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Capital Grants Receipts under Central Schemes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	4,150	0	6,700	
Capital Grants Receipts under State Schemes	5	490	426	0	0%	490	490	0	0%	490	539	159	32%	674	741	0	0%	0	0	0	0	0	0	5,000	
Total Central Finance Commission (CFC) Grant (21+32)	0	4,255	0	1,059	25%	10,543	10,543	1,466	14%	11,808	12,989	4,789	41%	14,000	18,200	4,696	34%	5,102	9,810	9,810	192%	5,475	14,801	4,696	
Total State Finance Commission (CFC) Grant (25+33)	1,994	16,500	8,600	5,824	-	14,527	10,000	0	-	10,000	11,000	702	-	2,500	3,500	0	-	0	1,477	1,477	-	0	5,321	3,807	
Total Capital Grants (32+33)	5	490	426	0	0%	490	490	0	0%	490	539	159	32%	674	741	0	0%	0	0	0	0	0	0	4,150	11,700
Total Grants (28+34)	7,996	23,110	12,376	12,883	56%	31,600	27,394	10,701	34%	29,423	32,365	11,627	40%	26,599	33,778	11,159	42%	8,951	27,534	27,534	308%	18,750	37,311	84,533	
Total Capital Receipts (30+31+32+33)	5	490	426	0	0%	490	490	0	0%	490	539	159	32%	674	741	0	0%	0	0	0	0	0	0	4,150	11,700
Extra Ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Municipal Receipts (29+40+41)	17,687	32,322	20,987	21,465	66%	44,056	40,019	20,207	46%	43,563	47,919	20,024	46%	42,137	55,879	21,388	51%	24,240	37,696	37,027	153%	33,384	55,558	1,04,025	
Salary Establishment Expenditure	6,818	13,157	10,702	9,945	76%	15,260	17,052	11,131	73%	19,098	21,008	10,245	54%	18,711	15,182	10,470	56%	11,864	14,288	14,288	120%	16,559	12,434	17,536	
Administrative Expenditure	955	2,109	1,830	1,761	83%	2,861	2,891	1,562	55%	3,238	3,562	1,517	47%	4,070	2,596	1,346	33%	1,792	1,530	1,530	85%	1,871	1,684	1,971	
Operation & Maintenance (O&M) Expenditure	2,535	13,621	21,545	5,732	42%	23,395	23,949	6,692	29%	26,822	29,504	10,596	40%	22,289	20,177	7,458	33%	6,760	5,503	6,562	97%	13,529	13,404	18,349	
Loan interest and other finance charges paid	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Programme Expenditure	0	0	10	0	-	12	12	0	0%	13	14	0	0%	100	110	0	0%	0	720	720	-	0	1,832	2,000	
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	102	1,408	4,562	61	4%	3,520	3,527	651	19%	3,951	4,346	632	16%	7,2											

Heads / Particulars	2016-17		2017-18			2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE
Opening Balance	9,559	6,704	10,693	10,693	-	10,626	10,787	10,787	-	7,613	15,628	4,054	-	3,814	5,751	5,751	-	8,980	9,805	9,805	-	5,400	11,623	6,172
Revenue Receipts	18,401	40,676	45,032	31,079	76%	45,736	39,626	38,834	85%	49,007	57,094	47,732	97%	55,721	60,603	54,252	97%	65,268	65,043	50,926	78%	81,048	68,642	80,088
Capital Receipts	13,408	38,036	15,837	12,563	33%	35,386	18,336	16,142	46%	42,137	19,968	6,099	14%	40,354	9,528	7,121	18%	16,953	9,945	5,179	31%	23,461	17,019	25,307
Total Municipal Receipts (2+3)	31,809	78,713	60,869	43,641	55%	81,121	57,962	54,976	68%	91,144	77,062	53,831	59%	96,075	70,131	61,373	64%	82,221	74,988	56,106	68%	1,04,510	85,661	1,05,395
Revenue Expenditure	14,560	35,782	30,917	17,476	49%	37,424	37,497	36,775	98%	46,234	45,988	48,551	105%	55,578	61,643	49,550	89%	73,165	61,444	47,818	65%	78,492	67,058	77,580
Capital Expenditure	16,202	46,448	28,515	26,071	56%	51,475	22,135	13,360	26%	48,285	41,384	3,583	7%	40,005	5,260	7,769	19%	14,312	17,949	6,471	45%	27,410	24,054	29,951
Total Municipal Expenditure (5+6)	30,763	82,230	59,432	43,547	53%	88,899	59,632	50,135	56%	94,519	87,373	52,134	55%	95,583	66,903	57,319	60%	87,477	79,393	54,288	62%	1,05,902	91,112	1,07,530
Revenue Deficit (2-5)	3,841	4,895	14,115	13,603	-	8,312	2,129	2,059	-	2,773	11,105	-819	-	142	-1,040	4,702	-	-7,897	3,599	3,109	-	2,556	1,585	2,508
Capital Deficit (3-6)	-2,795	-8,412	-12,679	-13,508	-	-16,090	-3,799	2,782	-	-6,147	-21,416	2,516	-	349	4,268	-648	-	2,641	-8,004	-1,291	-	-3,949	-7,035	-4,644
Fiscal Deficit (4-7)	1,046	-3,517	1,436	94	-	-7,777	-1,671	4,841	-	-3,735	-10,311	1,697	-	492	3,228	4,054	-	-5,256	-4,405	1,817	-	-1,393	-5,451	-2,136
Year End Closing Balance (1+4-7)	10,605	3,187	12,129	10,787	-	2,849	9,117	15,628	-	4,238	5,317	5,751	-	4,306	8,980	9,805	-	3,724	5,400	11,623	-	4,008	6,172	4,036
Property Tax	7,404	9,600	8,301	7,945	83%	11,500	8,510	8,590	75%	11,200	13,405	11,487	103%	13,600	13,600	11,545	85%	15,600	15,366	11,581	74%	15,900	14,900	16,000
Other Taxes	3,047	6,755	3,303	3,238	48%	4,048	3,619	3,651	90%	3,956	3,804	2,556	65%	3,934	4,003	3,482	89%	4,223	3,900	3,343	79%	4,075	3,830	5,535
Municipal Own Tax Income (12+13)	10,451	16,355	11,605	11,183	68%	15,548	12,129	12,241	79%	15,156	17,209	14,043	93%	17,534	17,603	15,027	86%	19,823	19,266	14,924	75%	19,975	18,730	21,535
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Solid Waste Management (SWM) Charge	98	84	477	170	203%	950	830	429	45%	880	450	382	43%	490	285	13	3%	500	15	75	15%	20	338	230
Other User Charges / Rent/ interest/ sale revenue etc.	3,258	8,537	4,471	5,068	59%	7,105	4,269	5,565	78%	5,737	4,790	4,787	83%	5,475	3,539	3,619	66%	4,700	5,062	3,463	74%	5,908	5,578	6,725
Development Charge/Building Permission Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Municipal Own Non-tax income (15+16+17+18)	3,356	8,621	4,948	5,238	61%	8,055	5,099	5,995	74%	6,617	5,240	5,169	78%	5,965	3,824	3,632	61%	5,200	5,077	3,538	68%	5,928	5,916	6,955
Municipal Own Total Income (14+19)	13,807	24,976	16,552	16,421	66%	23,603	17,228	18,236	77%	21,773	22,449	19,213	88%	23,499	21,427	18,659	79%	25,023	24,343	18,463	74%	25,903	24,646	28,490
Central Finance Commission (CFC) Revenue Grant	0	0	6,448	4,478	-	4,754	4,754	3,659	-	6,423	8,420	535	-	6,423	3,475	3,719	-	3,475	1,087	73	-	1,087	2,225	0
Any other revenue grant from Central Government	0	0	456	0	-	580	208	215	37%	531	100	4,829	910%	200	2,954	3,973	1986%	7,510	7,578	4,779	64%	10,620	1,781	5,009
Total Central Government Revenue Transfers (21+22)	0	0	6,904	4,478	-	5,334	4,962	3,874	73%	6,954	8,520	5,364	77%	6,623	6,429	7,691	116%	10,985	8,665	4,852	44%	11,707	4,006	5,009
Assignments & devolutions/compensatory grants	1,155	1,413	1,822	313	22%	2,000	1,210	1,210	61%	2,500	1,740	44	2%	1,900	3,430	4	0%	1,700	3,406	23	1%	2,820	4,250	5,300
State Finance Commission (SFC) Revenue Grant	0	4,920	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Grants and Funds	3,439	9,367	19,744	9,852	105%	14,789	16,221	15,507	105%	17,770	24,375	23,112	130%	23,686	29,318	27,898	118%	27,560	28,629	26,929	98%	40,619	35,740	41,288
Total State Transfers (24+25+26)	4,594	15,700	21,566	10,165	65%	16,789	17,431	16,718	100%	20,270	26,115	23,156	114%	25,586	32,748	27,902	109%	29,260	32,035	26,952	92%	43,439	39,990	46,588
Total Revenue Grants (23+27)	4,594	15,700	21,566	14,643	93%	22,123	22,393	20,591	93%	27,224	34,635	28,520	105%	32,209	39,177	35,593	111%	40,245	40,700	31,804	79%	55,146	43,996	51,597
Total Revenue Receipts (20+28)	18,401	40,676	45,022	31,064	76%	45,726	39,621	38,827	85%	48,997	57,084	47,732	97%	55,709	60,603	54,252	97%	65,268	65,043	50,267	77%	81,048	68,642	80,088
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	0	10	10	14	142%	10	5	7	69%	10	10	0	0%	12	0	0	0%	0	0	0	-	0	0	0
Secured Loans and Unsecured Loans	1,000	9,500	1,600	1,000	11%	1,600	0	0	0%	1,600	1,000	457	29%	1,000	2,482	1,000	100%	6,800	0	0	0%	3,000	1,000	4,000
Central Finance Commission (CFC) Capital Grant	2,228	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Capital Grants Receipts under Central Schemes	2,272	16,249	0	1,275	8%	16,900	9,351	11,847	70%	23,501	9,907	635	3%	25,028	50	0	0%	50	1,600	0	0%	2,000	0	0
Capital Grants Receipts under State Schemes	6,140	4,665	4,272	1,205	26%	6,432	63	2,287	36%	73	764	5,006	6905%	604	6,994	6,121	1014%	10,093	8,345	5,179	51%	18,461	16,019	21,307
Total Central Finance Commission (CFC) Grant (21+32)	2,228	0	6,448	4,478	-	4,754	4,754	3,659	77%	6,423	8,420	535	8%	6,423	3,475	3,719	58%	3,475	1,087	73	2%	1,087	2,225	0
Total State Finance Commission (CFC) Grant (25+33)	0	4,920	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Capital Grants (32+33)	10,640	20,914	4,272	2,479	12%	23,332	9,413	14,133	61%	23,574	10,671	5,641	24%	25,632	7,044	6,121	24%	10,143	9,945	5,179	51%	20,461	16,019	21,307
Total Grants (28+34)	15,234	36,614	32,742	17,122	47%	45,455	31,806	34,725	76%	50,798	45,306	34,161	67%	57,841	46,221	41,714	72%	50,388	50,645	36,983	73%	75,607	60,014	72,904
Total Capital Receipts (30+31+32+33)	11,640	30,424	5,882	3,494	11%	24,942	9,418	14,140	57%	25,184	11,681	6,099	24%	26,644	9,526	7,121	27%	16,943	9,945	5,179	31%	23,461	17,019	25,307
Extra Ordinary Receipts	1,767	7,623	7,465	9,083	-	7,954	8,922	2,008	-	9,464	4,862	0	-	10,723	2	0	-	10	0	0	-	0	0	0
Total Municipal Receipts (29+36+37)	31,809	78,723	58,369	43,641	55%	78,621	57,962	54,976	70%	83,644	73,627	53,831	64%	93,075	70,131	61,373	66%	82,221	74,988	55,446	67%	1,04,510	85,661	1,05,395
Salary Establishment Expenditure	5,205	8,679	9,626	6,319	73%	10,536	7,951	6,349	60%	8,742	7,939	10,581	121%	8,217	11,596	10,328	126%	14,747	12,509	15,567	106%	13,961	16,871	17,714
Administrative Expenditure	193	795	528	487	61%	648	744	1,827	282%	799	4,143	1,232	154%	1,998	2,061	683	34%	2,427	1,054	745	31%	1,247	887	1,028
Operation & Maintenance (O&M) Expenditure	1,629	12,612	6,038	1,984	16%	9,674	9,983	10,312	107%	11,242	13,271	8,550	76%	12,934	15,641	7,887	61%	18,122	11,380	8,024	44%	12,456	10,546	11,145
Loan interest and other finance charges paid	126	851	232	193	23%	290	154	124	43%	169	133	0	0%	158	100	0	0%	100	200	39	39%	250	50	200
Programme Expenditure	7,404	9,674	14,288	8,300																				

Key Observations:

- Even though Kochi follows the Account head format for budgeting, and uses the coding as per the NMAM, the format for 2022-23 is different than that from the previous years. This shows that the format of the budget just not differs between cities also varies for the same city over years.
- Kochi Municipal Corporation includes GST compensation, Toll charges, service cess, service charge on central government buildings elements of non-tax income as own tax income. The tax and non-tax income for Kochi had been categorised as per the accounting principles.

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE
Opening Balance	30,222	28,561	29,393	29,388	-	26,366	31,136	31,136	-	30,505	29,502	29,472	-	27,869	33,374	33,374	-	14,682	34,980	34,980	-	32,781	37,911	36,720
Revenue Receipts	19,972	31,070	22,953	22,151	71%	31,084	26,361	21,381	69%	29,370	21,520	21,888	75%	31,389	25,368	24,750	79%	32,325	31,077	32,329	100%	34,472	35,735	39,998
Capital Receipts	11,892	55,639	12,582	18,135	33%	38,758	21,772	12,137	31%	34,921	14,153	16,639	48%	39,207	5,560	14,907	38%	28,669	14,536	16,172	56%	23,393	20,328	37,643
Total Municipal Receipts (2+3)	31,864	86,709	35,536	40,286	46%	69,841	48,133	33,517	48%	64,290	35,673	38,526	60%	70,597	30,928	39,657	56%	60,994	45,612	48,501	80%	57,865	56,063	77,642
Revenue Expenditure	14,765	22,338	18,527	15,552	70%	22,547	18,612	16,675	74%	20,752	17,709	16,186	78%	23,213	17,976	18,338	79%	21,314	20,516	19,240	90%	20,279	21,487	28,660
Capital Expenditure	17,929	72,915	20,036	22,986	32%	50,897	30,152	18,476	36%	46,975	19,597	18,438	39%	53,687	31,645	19,714	37%	36,314	27,296	26,330	73%	35,856	35,767	63,498
Total Municipal Expenditure (5+6)	32,694	95,253	38,563	38,539	40%	73,444	48,764	35,151	48%	67,727	37,306	34,624	51%	76,900	49,620	38,051	49%	57,628	47,812	45,570	79%	56,135	57,254	92,158
Revenue Deficit (2-5)	5,207	8,732	4,426	6,598	-	8,537	7,749	4,706	-	8,617	3,811	5,701	-	8,176	7,392	6,413	-	11,011	13,089	13,089	-	14,193	14,248	11,338
Capital Deficit (3-6)	-6,037	-17,276	-7,453	-4,851	-	-12,139	-8,381	-6,339	-	-12,055	-5,444	-1,799	-	-14,479	-26,085	-4,807	-	-7,645	-12,760	-10,158	-	-12,463	-15,438	-25,854
Fiscal Deficit (4-7)	-830	-8,544	-3,027	1,747	-	-3,602	-631	-1,634	-	-3,437	-1,633	3,902	-	-6,304	-18,692	1,606	-	3,365	-2,199	2,931	-	1,730	-1,191	-14,516
Year End Closing Balance (1+4-7)	29,393	20,017	26,366	31,136	-	22,764	30,505	29,502	-	27,067	27,869	33,374	-	21,565	14,682	34,980	-	18,047	32,781	37,911	-	34,511	36,720	22,204
Property Tax	4,082	5,589	4,861	4,158	74%	5,800	5,590	4,685	81%	5,978	5,781	4,348	73%	7,172	5,523	5,369	75%	7,733	7,961	5,407	70%	9,084	9,541	10,230
Other Taxes	288	465	290	507	109%	520	1,035	496	95%	1,200	1,052	1,004	84%	1,345	790	639	47%	1,395	1,360	1,159	83%	1,710	1,710	1,910
Municipal Own Tax Income (12+13)	4,370	6,054	5,151	4,665	77%	6,320	6,625	5,182	82%	7,178	6,832	5,352	75%	8,517	6,313	6,007	71%	9,128	9,321	6,566	72%	10,794	11,251	12,140
Water & Sewerage User Charge	6,362	9,017	6,856	7,063	78%	8,938	7,765	6,241	70%	9,031	5,391	6,243	69%	9,113	7,861	6,552	66%	9,721	8,964	13,713	141%	9,939	9,661	10,297
Solid Waste Management (SWM) Charge	1,183	1,687	1,411	911	54%	1,927	1,011	829	43%	1,462	565	927	63%	1,101	1,350	1,457	132%	1,584	1,614	1,353	85%	1,828	1,763	1,965
Other User Charges / Rent /interest/ sale revenue etc.	4,234	3,561	2,269	2,516	71%	3,681	3,644	3,265	89%	2,834	2,464	2,905	103%	3,273	3,335	3,074	94%	3,931	5,255	4,202	107%	5,806	4,622	5,715
Development Charge/Building Permission Charge	1,419	2,900	1,935	1,832	63%	2,413	2,339	869	36%	1,165	723	856	73%	736	1,252	2,099	285%	1,056	1,080	772	73%	1,120	3,386	3,930
Municipal Own Non-tax income (15+16+17+18)	13,197	17,165	12,471	12,322	72%	16,959	14,759	11,204	66%	14,492	9,143	10,931	75%	15,022	13,798	13,183	88%	16,292	16,913	20,041	123%	18,693	19,432	21,907
Municipal Own Total Income (14+19)	17,567	23,219	17,622	16,987	73%	23,279	21,384	16,385	70%	21,670	15,975	16,282	75%	23,539	20,110	19,190	82%	25,420	26,234	26,607	105%	29,487	30,683	34,047
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	23	-	0	53	34	-	55	10	0	0%	15	15	15
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	23	-	0	53	34	-	55	10	0	0%	15	15	15
Assignments & devolutions/compensatory grants	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
State Finance Commission (SFC) Revenue Grant	1,843	7,540	4,922	4,981	-	7,600	4,814	4,928	-	7,600	5,478	5,359	-	7,800	5,025	5,311	-	6,800	4,646	5,648	-	4,925	4,977	5,800
Other Grants and Funds	562	311	409	177	57%	205	163	67	33%	100	66	223	223%	50	180	215	431%	50	197	74	147%	55	59	147
Total State Transfers (24+25+26)	2,405	7,851	5,331	5,158	66%	7,805	4,977	4,995	64%	7,700	5,544	5,582	72%	7,850	5,205	5,527	70%	6,850	4,843	5,722	84%	4,980	5,036	5,947
Total Revenue Grants (23+27)	2,405	7,851	5,331	5,164	66%	7,805	4,977	4,995	64%	7,700	5,544	5,605	73%	7,850	5,257	5,560	71%	6,905	4,853	5,722	83%	4,995	5,051	5,962
Total Revenue Receipts (20+28)	19,972	31,070	22,953	22,151	71%	31,084	26,361	21,381	69%	29,370	21,520	21,888	75%	31,389	25,368	24,750	79%	32,325	31,087	32,329	100%	34,482	35,735	40,008
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Central Finance Commission (CFC) Capital Grant	1,545	1,536	1,543	1,543	100%	2,277	2,004	1,754	77%	2,800	1,650	2,824	101%	3,100	2,345	2,345	76%	2,500	1,738	1,738	70%	1,900	17	18
State Finance Commission (SFC) Capital Grant	0	0	0	2,376	-	0	2,691	1,124	-	4,827	3,317	2,625	-	4,648	2,804	3,778	-	2,075	1,391	1,258	-	1,950	1,369	3,908
Capital Grants Receipts under Central Schemes	203	12,520	489	244	2%	8,095	323	367	5%	400	141	393	98%	77	56	14	18%	70	10	14%	25	91	1,700	
Capital Grants Receipts under State Schemes	6,207	35,448	5,535	210	1%	21,971	315	4,860	22%	809	4,794	6,004	742%	20,383	-3,067	4,346	21%	15,350	4,817	5,771	38%	9,739	8,939	19,452
Total Central Finance Commission (CFC) Grant (21+32)	1,545	1,536	1,543	1,549	101%	2,277	2,004	1,754	77%	2,800	1,650	2,824	101%	3,100	2,345	2,345	76%	2,500	1,738	1,738	70%	1,900	17	18
Total State Finance Commission (CFC) Grant (25+33)	1,843	7,540	4,922	7,357	-	7,600	7,505	6,052	-	12,427	8,795	7,984	-	12,448	7,829	9,089	-	8,875	6,037	6,907	-	6,875	6,346	9,707
Total Capital Grants (32+33)	7,955	49,504	7,567	4,374	9%	32,342	5,333	8,105	25%	10,482	11,846	13,444	134%	28,208	2,138	10,482	37%	19,995	7,956	8,777	44%	13,614	10,416	25,077
Total Grants (28+34)	10,359	57,355	12,898	9,538	17%	40,147	10,310	13,100	33%	16,536	15,446	17,451	106%	36,058	7,396	16,043	44%	26,900	12,809	14,499	54%	18,609	15,468	31,039
Total Capital Receipts (30+31+32+33)	7,955	49,504	7,567	4,374	9%	32,342	5,333	8,105	25%	10,482	11,846	13,444	134%	28,208	2,138	10,482	37%	19,995	7,956	8,777	44%	13,614	10,416	25,077
Extra Ordinary Receipts	3,938	6,135	5,015	6,415	4,246	-	5,996	4,032	-	5,996	4,251	4,792	-	10,999	3,422	4,425	-	8,674	6,580	7,395	-	9,779	9,912	12,566
Total Municipal Receipts (29+40+41)	31,864	86,709	35,536	30,771	35%	69,841	37,013	33,517	48%	64,290	35,673	38,526	87%	70,597	30,928	39,657	56%	60,994	45,622	48,501	80%	57,875	56,063	77,652
Salary Establishment Expenditure	1,773	3,869	2,286	1,912	49%	3,470	2,447	2,580	74%	2,835	2,741	2,659	94%	3,593	2,623	2,274	63%	2,794	2,245	2,666	95%	2,325	2,668	3,561
Administrative Expenditure	5,694	7,382	7,745	7,689	104%	9,262	7,513	7,085	76%	8,483	6,606	6,270	74%	9,015	7,292	7,516	83%	8,615	8,565	8,189	95%	8,783	8,966	12,520
Operation & Maintenance (O&M) Expenditure	6,008	9,071	7,208	4,929	54%	7,833	7,264	5,963	76%	7,791	7,032	5,742	74%	8,449	6,327	6,332	75%	6,739	7,604	6,597	98%	7,333	7,910	9,608
Loan interest and other finance charges paid	0	6	4	27	490%	4	21	0	0%	20	6	9	44%	6	4	22	371%	4	38	46	1142%	50	100	15

Key Observations:

- Mangaluru City Corporation (MCC) has a budget for the year 2019-20 published in their regional language of Telugu, while the other years are available in English.
- MCC follows a department-wise budget format leading to a list of detailed account heads mentioned under each department. The budget heads for Revenue Income and Revenue Expenditure had to be categorised and calculated for each account head.
- Like Bengaluru, MCC also has a Revenue Account, Capital Account and Extra-Ordinary Account. It was observed that most of the state transfers/grants and grants received from the central government for schemes and finance commission have been mentioned under Extra-Ordinary Account.
- As extraordinary account is an account shown for book keeping purposes, Grants, funds and transfers cannot be shown under that head. These detailed heads for grants and transfers were identified and included under State or central government grants as a part of Capital Grants.

Panaji

(Rs. In Lakhs)

Heads / Particulars	2016-17		2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE	
Opening Balance	3,741	412	4,565	4,571	-	201	7,237	7,410	-	7,077	8,975	8,911	-	8,119	9,480	9,593	-	8,287	9,601	9,601	-	6,310	10,093	10,922	
Revenue Receipts	3,196	4,238	3,938	4,883	115%	4,770	4,102	4,483	94%	6,147	4,007	3,639	59%	5,031	4,960	4,280	85%	6,655	5,080	4,809	72%	8,449	5,318	7,641	
Capital Receipts	682	912	1,585	1,614	177%	1,800	1,072	1,482	82%	1,604	981	858	53%	1,578	1,578	1,244	79%	1,697	1,237	1,248	74%	1,718	1,124	2,340	
Total Municipal Receipts (2+3)	3,878	5,149	5,523	6,497	126%	6,570	5,174	5,965	91%	7,751	4,988	4,497	58%	6,609	6,538	5,523	84%	8,352	6,317	6,056	73%	10,166	6,441	9,982	
Revenue Expenditure	2,642	4,804	4,529	2,900	60%	4,950	4,250	3,685	74%	5,619	5,051	3,537	63%	5,581	5,581	3,775	68%	6,632	6,589	3,895	59%	6,845	4,443	7,154	
Capital Expenditure	411	1,184	4,634	930	79%	2,047	1,084	715	35%	2,364	792	391	17%	2,151	2,151	1,740	81%	2,198	3,020	1,669	76%	3,321	1,170	2,656	
Total Municipal Expenditure (5+6)	3,053	5,989	9,163	3,831	64%	6,996	5,334	4,401	63%	7,984	5,843	3,927	49%	7,732	7,732	5,515	71%	8,830	9,608	5,564	63%	10,166	5,613	9,809	
Revenue Deficit (2-5)	554	-567	-592	1,983	-	-180	-148	798	-	528	-1,044	102	-	-550	-621	504	-	24	-1,508	914	-	1,603	875	488	
Capital Deficit (3-6)	271	-273	-3,049	684	-	-247	-12	767	-	-760	189	467	-	-573	-573	-496	-	-501	-1,783	-421	-	-1,603	-46	-315	
Fiscal Deficit (4-7)	825	-840	-3,640	2,667	-	-426	-160	1,564	-	-233	-856	570	-	-1,122	-1,193	8	-	-478	-3,291	492	-	0	829	173	
Year End Closing Balance (1+4-7)	4,565	-427	925	7,237	-	-226	7,077	8,975	-	6,845	8,119	9,480	-	6,997	8,287	9,601	-	7,810	6,310	10,093	-	6,310	10,922	11,095	
Property Tax	1,245	1,500	1,500	1,372	91%	1,500	1,582	1,547	103%	1,740	1,740	1,521	87%	1,701	1,701	1,530	90%	1,950	2,100	2,038	105%	4,500	2,571	3,000	
Other Taxes	143	250	200	161	64%	250	162	158	63%	178	178	151	85%	350	350	156	45%	410	205	190	46%	323	206	224	
Municipal Own Tax Income (12+13)	1,388	1,750	1,700	1,533	88%	1,750	1,743	1,705	97%	1,918	1,918	1,672	87%	2,051	2,051	1,686	82%	2,360	2,305	2,228	94%	4,823	2,777	3,224	
Water & Sewerage User Charge	1	1	0	0	30%	1	0	0	4%	0	0	0	0%	7	7	0	0%	3	0	0	0%	0	0	0	
Solid Waste Management (SWM) Charge	335	302	413	431	143%	452	541	431	95%	595	478	384	64%	515	515	374	73%	510	569	60	12%	426	50	675	
Other User Charges / Rent /interest/ sale revenue etc.	818	919	855	1,292	141%	1,017	1,156	1,783	175%	1,337	1,024	1,101	82%	1,522	1,445	1,618	106%	1,696	1,300	1,597	94%	1,913	1,598	2,606	
Development Charge/Building Permission Charge	445	500	205	223	45%	300	353	423	141%	390	266	290	74%	400	400	330	83%	400	435	514	129%	450	369	450	
Municipal Own Non-tax income (15+16+17+18)	1,600	1,722	1,474	1,947	113%	1,770	2,049	2,637	149%	2,322	1,772	1,775	76%	2,443	2,367	2,323	95%	2,609	2,304	2,171	83%	2,789	2,016	3,731	
Municipal Own Total Income (14+19)	2,987	3,472	3,174	3,480	100%	3,520	3,792	4,343	123%	4,240	3,690	3,447	81%	4,495	4,418	4,009	89%	4,969	4,608	4,399	89%	7,613	4,793	6,955	
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Assignments & devolutions/compensatory grants	208	210	223	271	129%	250	250	0	0%	0	0	0	0%	0	0	0	-	0	0	0	-	0	0	0	
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Other Grants and Funds	0	500	542	1,132	226%	1,000	60	138	14%	1,657	316	196	12%	537	542	539	100%	1,687	461	426	25%	655	574	687	
Total State Transfers (24+25+26)	208	710	764	1,403	198%	1,250	310	138	11%	1,907	316	196	10%	537	542	539	100%	1,687	461	426	25%	655	574	687	
Total Revenue Grants (23+27)	208	710	764	1,403	198%	1,250	310	138	11%	1,907	316	196	10%	537	542	539	100%	1,687	461	426	25%	655	574	687	
Total Revenue Receipts (20+28)	3,196	4,182	3,938	4,882	117%	4,770	4,102	4,481	94%	6,147	4,006	3,643	59%	5,031	4,960	4,548	90%	6,655	5,069	4,825	72%	8,258	5,368	7,641	
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Capital Grants Receipts under Central Schemes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Capital Grants Receipts under State Schemes	112	820	956	1,103	134%	1,232	161	389	32%	832	406	628	76%	832	771	517	62%	1,000	615	586	59%	1,005	553	1,750	
Total Central Finance Commission (CFC) Grant (21+32)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total State Finance Commission (SFC) Grant (25+33)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	
Total Capital Grants (32+33)	112	820	956	1,103	134%	1,232	161	389	32%	832	406	628	76%	832	771	517	62%	1,000	615	586	59%	1,005	553	1,750	
Total Grants (28+34)	320	1,530	1,721	2,505	164%	2,482	471	527	21%	2,739	722	824	30%	1,369	1,313	1,056	77%	2,687	1,076	1,011	38%	1,660	1,128	2,437	
Total Capital Receipts (30+31+32+33)	112	820	956	1,103	134%	1,232	161	389	32%	832	406	628	76%	832	771	517	62%	1,000	615	586	59%	1,005	553	1,750	
Extra Ordinary Receipts	582	672	711	519	-	660	934	1,089	-	844	591	223	-	688	730	939	-	650	891	978	-	989	880	1,042	
Total Municipal Receipts (29+40+41)	3,889	5,673	5,605	6,504	115%	6,662	5,198	5,959	89%	7,822	5,003	4,494	57%	6,552	6,461	6,003	92%	8,305	6,575	6,389	77%	10,261	6,801	10,433	
Salary Establishment Expenditure	2,130	2,896	2,620	2,301	79%	3,409	2,862	2,886	85%	3,695	3,318	2,953	80%	3,675	3,650	3,171	86%	3,752	3,722	3,415	91%	4,195	3,785	4,638	
Administrative Expenditure	71	244	244	111	45%	250	182	108	43%	321	137	87	27%	334	295	31	9%	363	324	74	21%	389	112	299	
Operation & Maintenance (O&M) Expenditure	238	915	915	250	27%	919	910	234	25%	1,250	741	484	39%	691	904	293	42%	2,108	2,068	402	19%	1,651	541	2,338	
Loan interest and other finance charges paid	187	251	251	200	80%	301	250	180	60%	300	300	0	0%	301	301	0	0%	301	301	0	0%	331	0	330	
Programme Expenditure	1	18	18	0	2%	15	11	1	4%	5	5	0	7%	7	9	0	2%	8	8	0	0%	10	0	5	
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	15	483	483	44	9%	56	33	10	19%	40	47	12	29%	561	423	307	55%	100	100	4	4%	110	4	39	
Total Revenue Expenditure (43+44+45+46+47+48)	2,642	4,804	4,529	2,906	60%	4,950	4,248	3,420	69%	5,612	4,549	3,537	63%	5,568	5,581	3,803	68%	6,632	6,523	3,895	59%	6,685	4,443	7,649	
Total Capital Expenditure	35	191	191	30	16%	120	89	32	27%	147	85	15	10%	287	118	69	24%	500	388	154	31%	280	85	214	
Extra Ordinary Expenditure	395	1,493	4,398	920	-	1,895	1,008	687	-	2,013	691	382	-	1,922	2,110	7,375	-	1,750	2,495	1,404	-	2,875	795	2,173	

Heads / Particulars	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22			2022-23		2023-24			
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE	RE	BE		
Opening Balance	346	55	0	341	-	184	0	190	-	-174	0	126	-	36	0	36	-	-89	0	182	-	-68	0	389
Revenue Receipts	1,489	1,500	0	1,013	68%	1,615	0	1,100	68%	1,628	0	1,228	75%	1,668	0	1,468	88%	1,691	0	2,463	146%	2,005	0	2,232
Capital Receipts	520	504	0	545	108%	606	0	552	91%	307	0	411	134%	257	0	421	164%	229	0	245	107%	1,330	0	1,345
Total Municipal Receipts (2+3)	2,009	2,004	0	1,558	78%	2,221	0	1,652	74%	1,935	0	1,639	85%	1,925	0	1,889	98%	1,920	0	2,708	141%	3,335	0	3,577
Revenue Expenditure	1,297	1,438	0	1,384	96%	1,501	0	1,380	92%	1,448	0	1,542	107%	1,512	0	1,556	103%	1,613	0	2,018	125%	1,841	0	2,248
Capital Expenditure	716	723	0	325	45%	1,084	0	335	31%	685	0	187	27%	537	0	186	35%	557	0	283	51%	1,693	0	1,700
Total Municipal Expenditure (5+6)	2,014	2,161	0	1,709	79%	2,585	0	1,715	66%	2,133	0	1,729	81%	2,049	0	1,742	85%	2,170	0	2,301	106%	3,534	0	3,948
Revenue Deficit (2-5)	191	62	0	-371	-	114	0	-280	-	180	0	-314	-	156	0	-88	-	78	0	445	-	164	0	-17
Capital Deficit (3-6)	-196	-219	0	219	-	-478	0	216	-	-378	0	224	-	-280	0	235	-	-328	0	-38	-	-363	0	-355
Fiscal Deficit (4-7)	-5	-157	0	-151	-	-364	0	-63	-	-198	0	-90	-	-125	0	147	-	-251	0	406	-	-200	0	-372
Year End Closing Balance (1+4-7)	341	-101	0	190	-	-179	0	126	-	-372	0	36	-	-89	0	182	-	-339	0	589	-	-268	0	18
Property Tax	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Taxes	277	485	0	286	59%	490	0	299	61%	500	0	300	60%	520	0	310	60%	522	0	235	45%	524	0	530
Municipal Own Tax Income (12+13)	277	485	0	286	59%	490	0	299	61%	500	0	300	60%	520	0	310	60%	522	0	235	45%	524	0	530
Water & Sewerage User Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Solid Waste Management (SWM) Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other User Charges / Rent interest/ sale revenue etc.	478	615	0	508	83%	625	0	595	95%	628	0	678	108%	648	0	658	102%	669	0	287	43%	681	0	702
Development Charge/Building Permission Charge	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Municipal Own Non-tax income (15+16+17+18)	478	615	0	508	83%	625	0	595	95%	628	0	678	108%	648	0	658	102%	669	0	287	43%	681	0	702
Municipal Own Total Income (14+19)	755	1,100	0	793	72%	1,115	0	894	80%	1,128	0	978	87%	1,168	0	968	83%	1,191	0	522	44%	1,205	0	1,232
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Assignments & devolutions/compensatory grants	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Grants and Funds	734	400	0	220	55%	500	0	206	41%	500	0	250	50%	500	0	500	100%	500	0	1,941	388%	800	0	1,000
Total State Transfers (24+25+26)	734	400	0	220	55%	500	0	206	41%	500	0	250	50%	500	0	500	100%	500	0	1,941	388%	800	0	1,000
Total Revenue Grants (23+27)	734	400	0	220	55%	500	0	206	41%	500	0	250	50%	500	0	500	100%	500	0	1,941	388%	800	0	1,000
Total Revenue Receipts (20+28)	1,489	1,500	0	1,013	68%	1,615	0	1,100	68%	1,628	0	1,228	75%	1,668	0	1,468	88%	1,691	0	2,463	146%	2,005	0	2,232
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Secured Loans and Unsecured Loans	0	0	0	300	-	0	0	300	-	0	0	0	-	0	0	0	-	9	0	0	0%	0	0	0
Central Finance Commission (CFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Capital Grants Receipts under Central Schemes	123	200	0	0	0%	300	0	0	0%	0	0	0	-	0	0	0	-	0	0	0	-	1,000	0	1,000
Capital Grants Receipts under State Schemes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Central Finance Commission (CFC) Grant (21+32)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Capital Grants (32+33)	123	200	0	0	0%	300	0	0	0%	0	0	0	-	0	0	0	-	0	0	0	-	1,000	0	1,000
Total Grants (28+34)	857	600	0	220	37%	800	0	206	26%	500	0	250	50%	500	0	500	100%	500	0	1,941	388%	1,800	0	2,000
Total Capital Receipts (30+31+32+33)	123	200	0	300	150%	300	0	300	100%	0	0	0	-	0	0	0	-	9	0	0	0%	1,000	0	1,000
Extra Ordinary Receipts	397	304	0	245	-	306	0	252	-	307	0	0	-	257	0	421	-	449	0	245	-	330	0	345
Total Municipal Receipts (29+36+37)	2,009	2,004	0	1,558	78%	2,221	0	1,652	74%	1,935	0	1,228	63%	1,925	0	1,889	98%	1,920	0	2,708	126%	3,335	0	3,577
Salary Establishment Expenditure	1,058	1,191	0	1,146	96%	1,241	0	1,135	91%	1,191	0	1,191	100%	1,250	0	1,198	96%	1,246	0	1,640	132%	1,456	0	1,800
Administrative Expenditure	22	22	0	19	84%	23	0	19	82%	20	0	32	159%	20	0	0	0%	32	0	31	98%	33	0	35
Operation & Maintenance (O&M) Expenditure	199	203	0	203	101%	210	0	208	99%	215	0	288	134%	220	0	296	134%	300	0	312	104%	320	0	380
Loan interest and other finance charges paid	17	25	0	17	69%	27	0	19	69%	22	0	32	145%	22	0	32	145%	35	0	35	99%	32	0	33
Programme Expenditure	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period Item, Transfer to funds	2	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Revenue Expenditure (43+44+45+46+47+48+49)	1,297	1,438	0	1,384	96%	1,501	0	1,380	92%	1,448	0	1,542	107%	1,512	0	1,526	101%	1,613	0	2,018	125%	1,841	0	2,248
Total Capital Expenditure (50+51+52+53)	68	203	0	8	4%	304	0	8	3%	15	0	0	0%	17	0	16	92%	87	0	203	233%	1,008	0	1,010
Extra Ordinary Expenditure	648	520	0	317	-	780	0	327	-	670	0	0	-	520	0	170	-	1,017	0	80	-	685	0	690
Total Municipal Expenditure (49+54+55)	2,014	2,161	0	1,709	79%	2,585	0	1,715	66%	2,133	0	1,542	72%	2,049	0	1,712	84%	2,717	0	2,301	85%	3,534	0	3,948

Key Observations:

- Shillong Municipal Board has published the budget documents for 2017-18, 2018-19, 2022-23 and 2024-25 but only the budget summary is available for these years.

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE
Opening Balance	7,935	11,585	14,166	17,287	-	9,491	16,134	9,041	-	14,527	10,594	8,791	-	7,162	8,603	11,936	-	7,234	8,975	9,323	-	1,817	6,990	7,625
Revenue Receipts	8,070	22,348	17,180	8,796	39%	17,967	7,901	7,957	44%	12,174	6,547	5,890	48%	10,688	7,567	6,054	57%	12,845	5,960	5,995	47%	12,430	7,028	10,258
Capital Receipts	8,898	17,819	4,238	4,522	25%	17,538	4,926	5,578	32%	17,578	8,343	9,082	52%	11,867	10,317	10,709	90%	9,421	3,798	6,103	65%	10,000	11,086	7,862
Total Municipal Receipts (2+3)	16,968	40,167	21,419	13,318	33%	35,505	12,827	13,535	38%	29,753	14,890	14,972	50%	22,555	17,884	16,764	74%	22,266	9,759	12,098	54%	22,430	18,114	18,120
Revenue Expenditure	11,678	20,701	20,182	12,032	58%	21,170	9,764	8,979	42%	10,741	10,508	9,056	84%	10,869	9,929	9,129	84%	11,045	10,064	9,182	83%	11,525	8,471	9,929
Capital Expenditure	1,710	15,013	5,912	2,914	19%	13,153	4,670	4,605	35%	18,882	7,814	4,525	24%	11,667	9,324	5,971	51%	11,197	6,853	6,593	59%	10,890	9,008	8,185
Total Municipal Expenditure (5+6)	13,388	35,714	26,094	14,946	42%	34,323	14,434	13,584	40%	29,623	18,322	13,581	46%	22,536	19,253	15,099	67%	22,242	16,917	15,775	71%	22,414	17,479	18,114
Revenue Deficit (2-5)	-3,609	1,648	-3,002	-3,236	-	-3,203	-1,864	-1,023	-	1,433	-3,961	-3,166	-	-181	-2,362	-3,074	-	1,801	-4,104	-3,187	-	905	-1,443	329
Capital Deficit (3-6)	7,188	2,806	-1,673	1,608	-	4,385	256	973	-	-1,304	528	4,557	-	200	993	4,739	-	-1,776	-3,055	-490	-	-889	2,078	-323
Fiscal Deficit (4-7)	3,579	4,454	-4,675	-1,628	-	1,182	-1,607	-49	-	129	-3,433	1,391	-	19	-1,369	-	-	24	-7,158	-3,677	-	16	635	6
Year End Closing Balance (1+4-7)	11,514	16,038	9,491	15,659	-	10,673	14,527	8,992	-	14,656	7,162	10,182	-	7,181	7,234	13,600	-	7,258	1,817	5,646	-	1,833	7,625	7,631
Property Tax	1,353	1,700	1,400	1,282	75%	1,700	1,500	1,342	79%	1,800	1,500	1,314	73%	2,100	1,200	1,258	60%	2,100	1,500	1,538	73%	2,300	1,762	2,200
Other Taxes	3	3	2	2	57%	3	6	5	169%	6	6	5	85%	3	1	1	19%	2	2	2	0%	3	1	1
Municipal Own Tax Income (12+13)	1,356	1,703	1,402	1,283	75%	1,703	1,506	1,347	79%	1,806	1,506	1,319	73%	2,103	1,201	1,259	60%	2,102	1,502	1,538	73%	2,303	1,763	2,201
Water & Sewerage User Charge	2,502	2,850	2,801	2,333	82%	2,952	761	693	23%	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Solid Waste Management (SWM) Charge	30	50	25	29	57%	40	8	10	24%	22	71	143	651%	21	59	79	377%	41	20	18	45%	40	25	30
Other User Charges / Rent / interest/ sale revenue etc.	1,600	4,699	1,322	1,128	24%	2,701	1,429	1,630	60%	4,460	1,479	1,146	26%	3,434	964	877	26%	3,646	898	942	26%	3,284	1,389	3,571
Development Charge/Building Permission Charge	4	2	4	1	27%	0	3	0	-	100	0	0	0%	1	12	11	1109%	2	30	28	1399%	5	2	2
Municipal Own Non-tax income (15+16+17+18)	4,135	7,601	4,148	3,490	46%	5,693	2,201	2,333	41%	4,582	1,550	1,290	28%	3,456	1,036	967	28%	3,688	948	988	27%	3,329	1,415	3,603
Municipal Own Total Income (14+19)	5,491	9,304	5,550	4,773	51%	7,396	3,707	3,679	50%	6,388	3,056	2,609	41%	5,559	2,236	2,226	40%	5,790	2,450	2,526	44%	5,632	3,178	5,804
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Assignments & devolutions/compensatory grants	2,556	2,614	2,876	2,791	107%	3,310	3,135	3,188	96%	5,563	3,262	3,235	58%	5,047	5,062	3,560	71%	7,050	3,508	3,467	49%	6,796	3,849	4,452
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Grants and Funds	22	10,431	8,754	1,232	12%	7,261	1,059	1,089	15%	223	230	46	21%	82	269	269	326%	5	2	2	40%	2	1	1
Total State Transfers (24+25+26)	2,579	13,045	11,631	4,023	31%	10,571	4,194	4,277	40%	5,786	3,491	3,281	57%	5,129	5,331	3,829	75%	7,055	3,510	3,469	49%	6,798	3,850	4,453
Total Revenue Grants (23+27)	2,579	13,045	11,631	4,023	31%	10,571	4,194	4,277	40%	5,786	3,491	3,281	57%	5,129	5,331	3,829	75%	7,055	3,510	3,469	49%	6,798	3,850	4,453
Total Revenue Receipts (20+28)	8,070	22,348	17,180	8,796	39%	17,967	7,901	7,957	44%	12,174	6,547	5,890	48%	10,688	7,567	6,054	57%	12,845	5,960	5,995	47%	12,430	7,028	10,258
Capital Receipts - Own Source Capital Receipts (Development Charges, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	2	2	-	1	3	3	291%	0	0	0	-	0	0	0
Secured Loans and Unsecured Loans	0	5,000	0	0	0%	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Central Finance Commission (CFC) Capital Grant	804	625	350	700	112%	350	404	404	116%	350	404	943	270%	404	2,682	3,698	914%	2,700	1,935	1,937	72%	2,000	5,357	3,370
State Finance Commission (SFC) Capital Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Capital Grants Receipts under Central Schemes	1,896	9,726	2,739	2,757	28%	15,249	3,209	3,184	21%	15,901	6,700	6,969	44%	9,722	5,990	6,422	66%	5,348	855	3,720	70%	6,906	4,777	3,707
Capital Grants Receipts under State Schemes	1,663	2,468	1,149	1,066	43%	1,939	1,313	1,989	103%	1,327	1,237	1,169	88%	1,739	2,042	586	34%	1,373	1,009	446	32%	1,094	951	785
Total Central Finance Commission (CFC) Grant (21+32)	804	625	350	700	112%	350	404	404	116%	350	404	943	270%	404	2,682	3,698	914%	2,700	1,935	1,937	72%	2,000	5,357	3,370
Total State Finance Commission (CFC) Grant (25+33)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Capital Grants (32+33)	4,363	12,819	4,238	4,522	35%	17,538	4,926	5,578	32%	17,578	8,341	9,081	52%	11,866	10,314	10,706	90%	9,421	3,798	6,103	65%	10,000	11,086	7,862
Total Grants (28+34)	6,941	25,864	15,869	8,546	33%	28,109	9,120	9,855	35%	23,364	11,832	12,362	53%	16,995	15,645	14,535	86%	16,476	7,308	9,572	58%	16,798	14,936	12,316
Total Capital Receipts (30+31+32+33)	4,363	17,819	4,238	4,522	25%	17,538	4,926	5,578	32%	17,578	8,343	9,082	52%	11,867	10,317	10,709	90%	9,421	3,798	6,103	65%	10,000	11,086	7,862
Extra Ordinary Receipts	4,535	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Municipal Receipts (29+40+41)	16,968	40,167	21,419	13,318	33%	35,505	12,827	13,535	38%	29,753	14,890	14,972	50%	22,555	17,884	16,764	74%	22,266	9,759	12,098	54%	22,430	18,114	18,120
Salary Establishment Expenditure	6,102	9,551	6,709	6,097	64%	8,712	5,747	5,526	63%	6,560	6,228	5,127	78%	7,022	5,628	5,156	73%	6,666	5,594	5,374	81%	8,035	6,765	7,424
Administrative Expenditure	303	293	308	223	76%	306	239	165	54%	326	263	147	45%	273	216	173	63%	346	244	122	35%	317	186	255
Operation & Maintenance (O&M) Expenditure	5,239	10,587	13,092	5,609	53%	12,081	3,704	3,242	27%	3,760	3,971	3,761	100%	3,492	4,000	3,724	107%	3,942	4,194	3,624	92%	3,130	1,448	2,190
Loan interest and other finance charges paid	0	0	0	0	260%	0	0	0	160%	0	0	0	20%	0	0	0	20%	0	1	0	33%	1	1	1
Programme Expenditure	1	4	4	3	68%	54	34	4	7%	55	6	4	7%	15	6	3	19%	8	8	3	37%	9	5	7
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period Item, Transfer to funds	33	266	69	100	38%	17	40	42	246%	41	41	17	42%	67	80	72	108%	83	24	58	70%	33	66	52
Total Revenue Expenditure (43+44+45+46+47+48)	11,678	20,701	20,182	12,032	58%	21,170	9,764	8,979	42%	10,741	10,508	9,056	84%	10,869	9,929	9,129	84%	11,04						

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE
Opening Balance	15,160.89	23,988.28	19,175.99	19,175.99	-	28,121.50	19,690.84	19,690.84	-	31,121.15	25,920.06	25,920.06	-	22,257.50	37,617.58	42,244.67	-	37,489.66	52,504.67	38,406.28	-	55,142.74	46,306.59	52,770.94
Revenue Receipts	31,516.42	48,906.57	43,704.49	31,785.23	65%	49,388.30	47,800.57	38,381.31	78%	54,309.42	50,647.92	33,307.56	61%	56,011.60	54,715.63	74,093.06	132%	54,330.66	77,591.21	69,097.09	127%	96,451.84	93,019.07	92,806.64
Capital Receipts	8,145.20	32,420.98	25,290.26	9,775.33	30%	38,790.30	36,503.60	20,061.66	52%	43,176.53	41,557.43	21,644.78	50%	50,544.80	42,069.15	2,564.67	5%	57,216.69	9,943.12	4,568.18	8%	11,294.63	19,472.51	18,438.88
Total Municipal Receipts (2+3)	39,661.63	81,327.56	68,994.75	41,560.56	51%	88,178.60	84,304.17	58,442.97	66%	97,485.95	92,205.35	54,952.34	56%	1,06,556.40	96,784.78	76,657.73	72%	1,11,547.35	87,534.33	73,665.27	66%	1,07,746.47	1,12,491.58	1,11,245.52
Revenue Expenditure	21,576.31	47,658.93	38,574.77	25,542.47	54%	51,712.38	41,462.41	34,822.19	67%	53,090.06	45,241.21	25,682.51	48%	53,713.85	52,390.11	59,104.83	110%	54,187.79	74,822.87	58,896.35	109%	1,13,487.58	90,757.23	1,32,210.08
Capital Expenditure	14,070.21	51,237.45	21,474.47	15,503.24	30%	58,177.30	31,411.46	17,391.56	30%	68,232.10	50,626.70	17,572.32	26%	61,444.10	44,522.60	7,292.90	12%	81,771.30	10,073.39	6,868.61	8%	22,140.00	15,270.00	18,218.00
Total Municipal Expenditure (5+6)	35,646.52	98,896.38	60,049.23	41,045.71	42%	1,09,889.68	72,873.87	52,213.75	48%	1,21,322.16	95,867.91	43,254.83	36%	1,15,157.95	96,912.71	66,397.73	58%	1,35,959.08	84,896.26	65,764.96	48%	1,35,627.58	1,06,027.23	1,50,428.08
Revenue Deficit (2-5)	9,940.11	1,247.64	5,129.72	6,242.76	-	-2,324.08	6,338.17	3,559.13	-	1,219.36	5,406.71	7,625.05	-	2,297.75	2,325.53	14,988.23	-	142.87	2,768.34	10,200.74	-	-17,035.74	2,261.84	-39,403.44
Capital Deficit (3-6)	-5,925.01	-18,816.47	3,815.79	-5,727.91	-	-19,387.00	5,092.14	2,670.10	-	-25,055.57	-9,069.27	4,072.47	-	-10,899.30	-2,453.45	-4,728.23	-	-24,554.61	-130.27	-2,300.42	-	-10,845.37	4,202.51	220.88
Fiscal Deficit (4-7)	4,015.10	-17,568.82	8,945.51	514.85	-	-21,711.08	11,430.31	6,229.22	-	-23,836.21	-3,662.56	11,697.52	-	-8,601.55	-127.93	10,260.00	-	-24,411.74	2,638.07	7,900.32	-	-27,881.11	6,464.35	-39,182.56
Year End Closing Balance (1+4-7)	19,175.99	6,419.46	28,121.50	19,690.84	-	6,410.43	31,121.15	25,920.06	-	7,284.94	22,257.50	37,617.58	-	13,655.95	37,489.66	52,504.67	-	13,077.92	55,142.74	46,306.59	-	27,261.63	52,770.94	13,588.38
Property Tax	5,077.80	10,565.00	7,216.00	5,359.23	51%	9,455.00	9,610.00	7,237.11	77%	9,700.00	8,930.00	6,433.29	66%	9,090.00	9,021.00	6,694.04	74%	10,065.00	9,091.06	9,091.06	90%	10,125.00	11,636.00	13,368.00
Other Taxes	4,932.39	5,955.30	4,561.85	4,334.96	73%	5,245.00	4,746.10	5,354.71	102%	6,355.10	5,539.10	4,440.23	70%	6,212.10	5,654.15	4,397.98	71%	6,468.88	7,201.61	4,744.38	73%	8,350.00	7,805.26	8,569.00
Municipal Own Tax Income (12+13)	10,010.19	16,520.30	11,777.85	9,694.19	59%	14,700.00	14,356.10	12,591.82	86%	16,055.10	14,469.10	10,873.52	68%	15,302.10	14,675.15	11,092.02	72%	16,533.88	16,292.66	13,835.44	84%	18,475.00	19,441.26	21,937.00
Water & Sewerage User Charge	0.94	6.00	2.00	1.26	21%	5.00	3.00	0.00	0%	5.00	5.00	1.81	36%	15.00	26.01	0.57	4%	30.00	0.50	0.61	2%	0.60	60.00	30.00
Solid Waste Management (SWM) Charge	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Other User Charges / Rent /interest/ sale revenue etc.	3,488.41	4,446.69	4,911.71	3,593.64	81%	6,749.45	5,526.23	3,745.58	55%	7,577.92	7,261.01	5,701.59	75%	8,756.66	7,906.83	4,890.74	56%	10,184.66	5,748.19	4,257.42	42%	7,453.25	6,058.61	8,584.31
Development Charge/Building Permission Charge	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Municipal Own Non-tax income (15+16+17+18)	3,489.35	4,452.69	4,913.71	3,594.90	81%	6,754.45	5,529.23	3,745.58	55%	7,582.92	7,266.01	5,703.40	75%	8,771.66	7,932.84	4,891.32	56%	10,214.66	5,748.69	4,258.03	42%	7,453.85	6,118.61	8,614.31
Municipal Own Total Income (14+19)	13,499.54	20,972.99	16,691.56	13,289.09	63%	21,454.45	19,885.33	16,337.40	76%	23,638.02	21,735.11	16,576.92	70%	24,073.76	22,607.99	15,983.34	66%	26,748.54	22,041.35	18,093.47	68%	25,928.85	25,559.87	30,551.31
Central Finance Commission (CFC) Revenue 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Any other revenue grant from Central Government	0.00	0.00	0.00	0.00	-	0.00	365.96	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 Central Government Revenue Transfers (21+22)	0.00	0.00	0.00	0.00	-	0.00	365.96	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
Assignments & devolutions/compensatory grants	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
State Finance Commission (SFC) Revenue 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Other Grants and Funds	18,016.89	27,933.59	27,012.92	18,496.14	66%	27,933.85	27,549.28	22,043.91	79%	30,671.40	28,912.81	16,730.64	55%	31,937.84	32,107.64	58,109.72	182%	27,582.12	55,549.86	51,003.62	185%	70,522.99	67,459.20	62,255.33
Total State Transfers (24+25+26)	18,016.89	27,933.59	27,012.92	18,496.14	66%	27,933.85	27,549.28	22,043.91	79%	30,671.40	28,912.81	16,730.64	55%	31,937.84	32,107.64	58,109.72	182%	27,582.12	55,549.86	51,003.62	185%	70,522.99	67,459.20	62,255.33
Total Revenue Grants (23+27)	18,016.89	27,933.59	27,012.92	18,496.14	66%	27,933.85	27,915.24	22,043.91	79%	30,671.40	28,912.81	16,730.64	55%	31,937.84	32,107.64	58,109.72	182%	27,582.12	55,549.86	51,003.62	185%	70,522.99	67,459.20	62,255.33
Total Revenue Receipts (20+28)	31,516.42	48,906.57	43,704.49	31,785.23	65%	49,388.30	47,800.57	38,381.31	78%	54,309.42	50,647.92	33,307.56	61%	56,011.60	54,715.63	74,093.06	132%	54,330.66	77,591.21	69,097.09	127%	96,451.84	93,019.07	92,806.64
Capital Receipts - Municipal Fund, Earmarked Funds, Reserves, Deposits Received, Deposit Works, Other Liabilities, Provisions, Extra-ordinary Receipts	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Secured Loans and Unsecured Loans	0.00	111.00	0.00	0.00	0%	111.00	2,000.20	0.00	0%	5,000.20	7,505.20	7,233.31	145%	2,810.20	2,189.25	2,188.00	78%	1,210.30	1,334.00	941.40	78%	2,500.00	1,000.00	1,500.00
Central Finance Commission (CFC) Capital Grant	2,327.83	4,393.90	4,400.68	2,485.54	57%	4,245.20	4,245.20	2,907.82	68%	5,736.14	5,736.14	0.00	0%	5,736.07	5,736.07	0.00	0%	5,736.07	1,710.00	0.00	0%	1,110.00	4,610.00	1,560.00
State Finance Commission (SFC) Capital 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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Capital Grants Receipts under Central Schemes	0.00	8,085.00	2,395.00	732.40	9%	14,100.00	10,225.00	9,769.07	69%	12,700.00	9,250.00	12,409.91	98%	19,470.00	12,021.75	0.00	0%	26,128.48	5,300.00	1,198.75	5%	5,902.79	4,500.00	4,700.00
Capital Grants Receipts under State Schemes	3,798.85	5,805.29	5,806.99	3,326.57	57%	6,778.11	7,152.14	4,336.10	64%	6,267.08	5,867.08	33.20	1%	6,737.53	6,687.53	364.97	5%	7,346.79	1,552.00	2,385.05	32%	1,728.60	9,351.39	10,658.76
Total Central Finance Commission (CFC) Grant (21+32)	2,327.83	4,393.90	4,400.68	2,485.54	57%	4,245.20	4,245.20	2,907.82	68%	5,736.14	5,736.14	0.00	0%	5,736.07	5,736.07	0.00	0%	5,736.07	1,710.00	0.00	0%	1,110.00	4,610.00	1,560.00
Total State Finance Commission (CFC) Grant (25+33)	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	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Total Capital Grants (32+33)	6,126.68	18,284.18	12,602.67	6,544.51	36%	25,123.30	21,622.34	17,012.98	68%	24,703.23	20,853.23	12,443.11	50%	31,943.60	24,445.35	364.97	1%	39,211.34	8,562.00	3,583.79	9%	8,741.39	18,461.39	16,918.76
Total Grants (28+34)	24,143.56	46,217.77	39,615.59	25,040.66	54%	53,057.15	49,537.58	39,056.89	74%	55,374.63	49,766.04	29,173.75	53%	6										

Key Observations:

- Out of the seven years, budget for 2019-20 to 2023-24 is available on the official website of Thiruvananthapuram Municipal Corporation (TMC).
- Kochi and Thiruvananthapuram have followed a very similar format for budgeting and both the cities have changed the format for the year 2022-23.
- Service Charge on Central Govt. Buildings which is a non-tax income as per the accounting principle, was shifted from tax income to nontax income in the TMC budget study.

Heads / Particulars	2016-17	2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE
Opening Balance	0	0	0	11,707	-	0	0	10,218	-	0	0	8,079	-	0	0	10,109	-	0	0	13,302	-	0	0	18,656
Revenue Receipts	11,783	12,534	12,534	12,805	102%	13,485	13,485	13,674	101%	15,554	15,554	14,764	95%	17,055	15,113	15,632	92%	17,366	18,659	19,269	111%	21,052	20,841	22,694
Capital Receipts	4,006	9,720	4,720	6,132	63%	3,855	8,855	8,855	250%	10,167	10,167	9,133	90%	4,927	4,290	6,974	142%	3,625	5,642	6,734	186%	4,546	11,436	23,324
Total Municipal Receipts (2+3)	15,788	22,254	17,254	18,937	85%	17,340	22,340	23,318	134%	25,721	25,721	23,897	93%	21,982	19,403	22,605	103%	20,991	24,301	26,002	124%	25,598	32,277	46,018
Revenue Expenditure	8,166	12,458	13,008	11,120	89%	11,618	11,618	12,852	111%	14,188	14,188	12,281	87%	16,222	14,275	10,922	67%	15,480	15,168	12,274	79%	19,996	18,943	21,174
Capital Expenditure	8,217	22,525	15,575	9,305	41%	12,847	17,847	12,605	98%	16,933	16,933	9,585	57%	12,836	8,400	8,490	66%	7,194	9,354	7,871	109%	9,807	13,838	31,299
Total Municipal Expenditure (5+6)	16,384	34,983	28,583	20,426	58%	24,465	29,465	25,457	104%	31,121	31,121	21,867	70%	29,058	22,675	19,412	67%	22,673	24,522	20,145	89%	29,803	32,781	52,474
Revenue Deficit (2-5)	3,616	76	-474	1,685	-	1,867	822	-	-	1,365	1,365	2,482	-	833	839	4,710	-	1,886	3,492	6,995	-	1,056	1,898	1,520
Capital Deficit (3-6)	-4,212	-12,805	-10,855	-3,174	-	-8,992	-8,992	-2,961	-	-6,766	-6,766	-452	-	-7,909	-4,111	-1,517	-	-3,569	-3,712	-1,137	-	-5,261	-2,401	-7,975
Fiscal Deficit (4-7)	-595	-12,729	-11,329	-1,489	-	-7,125	-7,125	-2,139	-	-5,401	-5,401	2,030	-	-7,076	-3,272	3,193	-	-1,683	-221	5,857	-	-4,205	-504	-6,456
Year End Closing Balance (1+4-7)	-595	-12,729	-11,329	10,218	-	-7,125	-7,125	8,079	-	-5,401	-5,401	10,109	-	-7,076	-3,272	13,302	-	-1,683	-221	19,160	-	-4,205	-504	12,200
Property Tax	1,072	1,100	1,100	1,248	113%	1,100	1,100	959	87%	1,300	1,300	661	51%	1,800	871	918	51%	1,000	1,050	1,026	103%	1,150	943	1,000
Other Taxes	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Municipal Own Tax Income (12+13)	1,072	1,100	1,100	1,248	113%	1,100	1,100	959	87%	1,300	1,300	661	51%	1,800	871	918	51%	1,000	1,050	1,026	103%	1,150	943	1,000
Water & Sewerage User Charge	35	88	88	35	40%	86	86	47	55%	95	95	74	78%	68	44	35	52%	48	74	51	107%	51	40	25
Solid Waste Management (SWM) Charge	71	115	115	48	42%	115	115	46	40%	72	72	83	115%	150	18	29	19%	64	83	118	184%	93	156	171
Other User Charges / Rent /interest/ sale revenue etc.	2,040	2,374	2,374	2,104	89%	2,782	2,782	2,159	78%	2,565	2,565	2,493	97%	2,237	1,663	1,826	82%	2,214	2,976	3,256	147%	3,646	3,921	4,217
Development Charge/Building Permission Charge	167	400	400	67	17%	100	100	230	230%	250	250	196	79%	400	118	442	110%	400	856	1,197	299%	1,130	799	800
Municipal Own Non-tax income (15+16+17+18)	2,313	2,977	2,977	2,254	76%	3,083	3,083	2,481	80%	2,982	2,982	2,846	95%	2,855	1,843	2,332	82%	2,726	3,989	4,623	170%	4,920	4,916	5,213
Municipal Own Total Income (14+19)	3,385	4,077	4,077	3,502	86%	4,183	4,183	3,441	82%	4,282	4,282	3,507	82%	4,655	2,713	3,249	70%	3,726	5,039	5,648	152%	6,070	5,859	6,213
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Any other revenue grant from Central Government	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total Central Government Revenue Transfers (21+22)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Assignments & devolutions/compensatory grants	8,457	8,457	8,457	9,303	110%	9,302	9,302	10,233	110%	11,272	11,272	11,257	100%	12,400	12,400	12,382	100%	13,640	13,620	13,620	100%	14,982	14,982	16,481
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Other Grants and Funds	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Total State Transfers (24+25+26)	8,457	8,457	8,457	9,303	110%	9,302	9,302	10,233	110%	11,272	11,272	11,257	100%	12,400	12,400	12,382	100%	13,640	13,620	13,620	100%	14,982	14,982	16,481
Total Revenue Grants (23+27)	8,457	8,457	8,457	9,303	110%	9,302	9,302	10,233	110%	11,272	11,272	11,257	100%	12,400	12,400	12,382	100%	13,640	13,620	13,620	100%	14,982	14,982	16,481
Total Revenue Receipts (20+28)	11,843	12,534	12,534	12,805	102%	13,485	13,485	13,674	101%	15,554	15,554	14,764	95%	17,055	15,113	15,632	92%	17,366	18,659	19,269	111%	21,052	20,841	22,694
Capital Receipts - Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	10	10	0	0%	10	10	0	0%	2	2	0	0%	1	0	0	0%	0	0	0	-	30	0	1
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Central Finance Commission (CFC) Capital Grant	975	1,000	1,000	1,128	113%	1,200	1,200	1,383	115%	1,200	1,200	2,571	214%	1,800	1,606	1,606	89%	1,600	2,772	2,772	173%	1,800	1,500	1,500
State Finance Commission (SFC) Capital Grant	1,476	800	800	1,282	-	600	600	1,260	-	500	500	713	-	500	999	2,912	-	900	1,200	2,116	-	1,320	1,320	1,320
Capital Grants Receipts under Central Schemes	2,564	5,070	5,070	1,083	21%	5,150	5,150	3,963	77%	5,050	5,050	4,029	80%	775	561	1,132	146%	301	412	532	177%	505	2,104	19,240
Capital Grants Receipts under State Schemes	2,839	870	5,870	1,422	163%	5,460	460	1,620	30%	1,660	1,660	417	25%	441	156	238	54%	52	26	68	131%	35	53	311
Total Central Finance Commission (CFC) Grant (21+32)	975	1,000	1,000	1,128	113%	1,200	1,200	1,383	115%	1,200	1,200	2,571	214%	1,800	1,606	1,606	89%	1,600	2,772	2,772	173%	1,800	1,500	1,500
Total State Finance Commission (CFC) Grant (25+33)	1,476	800	800	1,282	-	600	600	1,260	-	500	500	713	-	500	999	2,912	-	900	1,200	2,116	-	1,320	1,320	1,320
Total Capital Grants (32+33)	7,854	7,740	12,740	4,914	63%	12,410	7,410	8,225	66%	8,410	8,410	7,730	92%	3,516	3,322	5,889	167%	2,853	4,410	5,489	192%	3,660	4,977	22,371
Total Grants (28+34)	16,311	16,197	21,197	14,217	88%	21,712	16,712	18,459	85%	19,682	19,682	18,986	96%	15,916	15,722	18,271	115%	16,493	18,031	19,109	116%	18,642	19,960	38,852
Total Capital Receipts (30+31+32+33)	7,854	7,750	12,750	4,914	63%	12,420	7,420	8,225	66%	8,412	8,412	7,730	92%	3,517	3,322	5,889	167%	2,853	4,410	5,489	192%	3,690	4,977	22,372
Extra Ordinary Receipts	1,214	1,970	1,970	1,218	-	1,435	1,435	1,419	-	1,755	1,755	1,403	-	1,410	967	1,085	-	772	1,232	1,245	-	856	6,459	952
Total Municipal Receipts (29+40+41)	20,910	22,254	27,254	18,937	85%	27,340	22,340	23,318	85%	25,721	25,721	23,897	93%	21,982	19,403	22,605	103%	20,991	24,301	26,002	124%	25,598	32,277	46,018
Salary Establishment Expenditure	5,773	6,454	6,454	6,186	96%	6,702	6,702	8,675	129%	9,732	9,732	8,413	86%	10,187	10,370	8,447	83%	10,588	11,505	9,450	89%	12,660	12,275	13,084
Administrative Expenditure	183	1,279	1,079	644	50%	618	618	245	40%	423	423	321	76%	506	459	462	91%	429	436	414	97%	511	604	617
Operation & Maintenance (O&M) Expenditure	1,992	4,394	5,139	4,066	93%	4,017	4,017	3,689	92%	3,742	3,702	3,254	87%	5,289	3,364	1,944	37%	4,269	3,137	2,332	55%	6,617	5,854	7,304
Loan interest and other finance charges paid	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0
Programme Expenditure	97	101	101	88	87%	101	101	109	108%	121	191	185	153%	101	21	20	20%	101	36	34	34%	122	122	124
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	122	230	235	137	60%	180	180	135	75%	171	141	108	63%	140	61	48	35%	93</						

Key Observations:

- As of August 2023, none of the budget documents for Udaipur Municipal Corporation (UMC) have been uploaded on their official website. Instead of budget documents, Udaipur has accounts document in Hindi language uploaded on the website.
- Udaipur mainly follows the budgeting format of Jaipur Municipal Corporation.
- Therefore, UMC also includes Octroi Compensation under their own tax income. Following the accounting principles, Octroi Compensation and Sewerage Connection Charges were shifted from tax income to non-tax income.
- The term for property tax in Udaipur is Urban Development Tax.

Heads / Particulars	2016-17				2017-18				2018-19				2019-20				2020-21				2021-22				2022-23		2023-24
	Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	Actual	% of BE to Actual	BE	RE	BE			
Opening Balance	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0			
Revenue Receipts	13,107	25,549	24,252	14,602	57%	26,154	25,660	15,615	60%	28,381	18,663	15,741	55%	20,445	19,809	16,293	80%	18,352	18,399	14,420	79%	19,753	20,064	21,363			
Capital Receipts	16,619	79,143	76,168	11,446	14%	86,243	86,243	8,143	9%	1,14,750	15,556	6,570	6%	10,661	20,274	22,927	228%	37,625	38,680	9,925	26%	41,195	40,167	39,416			
Total Municipal Receipts (2+3)	29,727	1,04,692	1,00,420	26,048	25%	1,12,397	1,11,903	23,758	21%	1,43,131	34,219	22,310	16%	30,506	40,083	39,221	129%	55,977	57,079	24,345	43%	60,948	60,231	60,779			
Revenue Expenditure	8,716	12,533	11,557	8,758	70%	14,302	13,056	13,597	95%	14,785	13,416	13,221	89%	20,446	25,277	17,960	88%	18,352	22,384	22,492	123%	19,753	21,248	19,018			
Capital Expenditure	3,167	8,290	8,240	2,678	32%	6,125	5,675	8,143	133%	7,125	15,556	8,926	125%	10,061	35,411	20,084	200%	37,625	38,680	11,305	30%	41,195	39,866	39,866			
Total Municipal Expenditure (5+6)	11,884	20,823	19,797	11,435	55%	20,427	18,731	21,740	106%	21,910	28,972	22,147	101%	30,507	60,688	38,044	125%	55,977	61,064	33,796	60%	60,948	61,234	58,884			
Revenue Deficit (2-5)	4,391	13,016	12,695	5,845	-	11,852	12,604	2,017	-	13,596	5,247	2,520	-	-1	-5,468	-1,667	-	0	-3,985	-8,072	-	0	-1,185	2,345			
Capital Deficit (3-6)	13,452	70,853	67,928	8,768	-	80,118	80,568	0	-	1,07,625	0	-2,356	-	0	-15,137	2,843	-	0	0	-1,379	-	0	181	-450			
Fiscal Deficit (4-7)	17,843	83,869	80,623	14,613	-	91,970	93,172	2,017	-	1,21,221	5,247	164	-	-1	-20,605	1,176	-	0	-3,985	-9,451	-	0	-1,004	1,895			
Year End Closing Balance (1+4-7)	17,843	83,869	80,623	14,613	-	91,970	93,172	2,017	-	1,21,221	5,247	164	-	-1	-20,605	1,176	-	0	-3,985	-9,451	-	0	-1,004	1,895			
Property Tax	5,201	9,670	9,070	5,955	62%	9,275	9,175	6,780	73%	9,770	9,570	6,659	68%	9,450	7,700	8,054	85%	7,900	7,900	5,369	68%	8,080	8,155	8,430			
Other Taxes	0	0	0	0	-	0	0	0	-	0	0	45	-	0	100	0	-	100	100	26	26%	80	25	30			
Municipal Own Tax Income (12+13)	5,201	9,670	9,070	5,955	62%	9,275	9,175	6,780	73%	9,770	9,570	6,704	69%	9,450	7,800	8,054	85%	8,000	8,000	5,395	67%	8,160	8,150	8,460			
Water & Sewerage User Charge	1,380	1,847	1,856	1,301	70%	1,707	1,707	1,548	91%	2,589	1,600	1,378	53%	2,015	1,980	1,306	65%	1,865	1,897	1,412	76%	2,202	2,206	2,213			
Solid Waste Management (SWM) Charge	3	1,200	600	7	1%	576	40	10	2%	50	20	12	24%	50	10	30	59%	70	810	777	1110%	1,210	1,205	1,260			
Other User Charges / Rent / interest/ sale revenue etc.	1,353	3,360	3,721	1,609	48%	3,296	3,302	1,616	49%	3,674	1,756	1,567	43%	2,009	2,194	1,866	93%	2,917	2,197	1,563	54%	2,186	1,673	1,930			
Development Charge/Building Permission Charge	529	1,695	2,115	2,218	136%	4,690	4,525	3,570	76%	4,955	3,520	5,323	107%	4,025	5,025	5,037	125%	5,500	5,500	5,274	96%	6,000	6,800	7,500			
Municipal Own Non-tax income (15+16+17+18)	3,265	8,042	8,292	5,136	64%	10,269	9,574	6,744	66%	11,268	6,896	8,280	73%	8,099	9,209	8,240	102%	10,352	10,404	9,026	87%	11,598	11,884	12,903			
Municipal Own Total Income (14-19)	8,467	17,712	17,362	11,091	63%	19,544	18,749	13,525	69%	21,038	16,466	14,984	71%	17,549	17,009	16,293	93%	18,352	18,404	14,420	79%	19,758	20,064	21,363			
Central Finance Commission (CFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0			
Any other revenue grant from Central Government	0	50	60	0	0%	20	25	0	0%	25	0	0	0%	0	0	0	-	0	0	0	-	0	0	0			
Total Central Government Revenue Transfers (21+22)	0	50	60	0	0%	20	25	0	0%	25	0	0	0%	0	0	0	-	0	0	0	-	0	0	0			
Assignments & devolutions/compensatory grants	1,614	3,755	3,755	1,550	41%	2,500	2,500	2,090	84%	2,500	2,200	756	30%	2,800	2,800	0	0%	0	0	0	-	0	0	0			
State Finance Commission (SFC) Revenue Grant	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0			
Other Grants and Funds	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0			
Total State Transfers (24+25+26)	1,614	3,755	3,755	1,550	41%	2,500	2,500	2,090	84%	2,500	2,200	756	30%	2,800	2,800	0	0%	0	0	0	-	0	0	0			
Total Revenue Grants (23+27)	1,614	3,805	3,815	1,550	41%	2,520	2,525	2,090	83%	2,525	2,200	756	30%	2,800	2,800	0	0%	0	0	0	-	0	0	0			
Total Revenue Receipts (20+28)	10,081	21,517	21,177	12,641	59%	22,064	21,274	15,615	71%	23,563	18,666	15,741	67%	20,349	19,809	16,293	80%	18,352	18,404	14,420	79%	19,758	20,064	21,363			
Capital Receipts -Own Source Capital Receipts (Development Charge, Sale of FSI, Sale or Lease of Land etc.)	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0			
Secured Loans and Unsecured Loans	0	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0	-	0	0	0			
Central Finance Commission (CFC) Capital Grant	3,998	4,535	4,535	1,737	38%	4,535	4,535	3,693	81%	5,000	3,500	6,505	130%	4,500	7,000	13,810	307%	4,500	3,500	1,699	38%	3,500	5,000	5,000			
State Finance Commission (SFC) Capital Grant	0	100	0	0	-	0	0	0	-	0	650	300	-	4,500	4,500	0	-	25,000	19,575	0	-	0	0	0			
Capital Grants Receipts under Central Schemes	1,430	0	0	0	-	0	0	0	-	0	15	662	-	50	5,200	3,952	7903%	200	2,530	1,867	933%	27,525	50,050	45,050			
Capital Grants Receipts under State Schemes	10,224	74,508	71,643	9,709	13%	81,733	81,858	2,422	3%	1,09,930	1,227	7,752	7%	752	20,811	25,093	3337%	7,815	12,775	17,470	224%	12,370	24,893	28,782			
Total Central Finance Commission (CFC) Grant (21+32)	3,998	4,535	4,535	1,737	38%	4,535	4,535	3,693	81%	5,000	3,500	6,505	130%	4,500	7,000	13,810	307%	4,500	3,500	1,699	38%	3,500	5,000	5,000			
Total State Finance Commission (CFC) Grant (25+33)	0	100	0	0	-	0	0	0	-	0	650	300	-	4,500	4,500	0	-	25,000	19,575	0	-	0	0	0			
Total Capital Grants (32+33)	15,653	79,143	76,178	11,446	14%	86,268	86,393	6,116	7%	1,14,930	5,392	15,219	13%	9,802	37,511	42,854	437%	37,515	38,380	21,035	56%	43,395	79,943	78,832			
Total Grants (28+34)	17,267	82,948	79,993	12,996	16%	88,788	88,918	8,206	9%	1,17,455	7,592	15,976	14%	12,602	40,311	42,854	340%	37,515	38,380	21,035	56%	43,395	79,943	78,832			
Total Capital Receipts (30+31+32+33)	15,653	79,143	76,178	11,446	14%	86,268	86,393	6,116	7%	1,14,930	5,392	15,219	13%	9,802	37,511	42,854	437%	37,515	38,380	21,035	56%	43,395	79,943	78,832			
Extra Ordinary Receipts	3,552	3,763	3,753	2,080	-	4,180	4,212	109	-	4,608	120	275	-	100	100	79	-	110	300	545	-	300	750	900			
Total Municipal Receipts (29+40+41)	29,285	1,04,423	1,01,108	26,167	25%	1,12,512	1,11,878	21,839	19%	1,43,101	24,178	31,235	22%	30,251	57,420	59,226	196%	55,977	57,084	36,001	64%	63,453	1,00,757	1,01,095			
Salary Establishment Expenditure	3,597	4,265	4,265	3,765	88%	6,060	5,060	6,275	104%	5,060	6,180	5,146	102%	6,480	5,780	5,301	82%	6,280	6,280	6,765	108%	6,575	7,585	7,580			
Administrative Expenditure	565	738	1,006	756	102%	1,155	1,075	451	39%	1,155	633	355	31%	834	932	3,195	383%	902	658	766	85%	733	1,019	1,206			
Operation & Maintenance (O&M) Expenditure	4,348	7,388	6,467	4,149	56%	6,795	6,734	6,250	92%	8,248	6,597	5,348	65%	9,430	8,030	6,521	69%	7,809	6,368	6,579	84%	7,433	5,808	7,984			
Loan interest and other finance charges paid	6	5	2	2	37%	12	12	2	2%	12	2	21%	-	2	0	0	0%	0	1	0	-	1	0	0			
Programme Expenditure	180	137	137	85	62%	75	70	329	439%	105	490	451	430%	500	750	467	93%	497	1,391	1,322	266%	815	640	640			
Other Expenditure - Revenue Grants, Provisions & Write Off, Miscellaneous Expenses, Depreciation, Prior Period item, Transfer to funds	10	10	10	0	0%	5	5	0	0%	5	0	0%	-	0	0	0	-	0	0	0	-	0	0	0			
Total Revenue Expenditure (43+4																											

Key Observations:

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

Insights for Imphal Itanagar and Kohima Municipal Corporation

Key Observations:

- All three Municipal Corporation does not publish any budget on the website.
- The RTI submitted to all three Municipal Corporation requesting the budget data, did not receive any reply.

BOARD OF TRUSTEES & ADVISORS TO PRAJA FOUNDATION

Nitai Mehta

Managing Trustee, Praja Foundation; Entrepreneur

Sumangali Gada

Founder Trustee, Praja Foundation; Entrepreneur

Anuj Bhagwati

Trustee, Praja Foundation; Entrepreneur

Iris Madeira

Trustee, Praja Foundation; Education Consultant, Board of Advisor's Centre for Civil Society

Vivek Asrani

Trustee, Praja Foundation; Entrepreneur

Dhruv Mundra

Advisor, Praja Foundation; Entrepreneur

Rajan Mehra

Advisor, Praja Foundation; Entrepreneur

Sitaram Kunte

Advisor, Praja Foundation; Former Chief Secretary of the Government of Maharashtra and Founder of Centre for Research in Schemes and Policies (CRISP)

Aditya Somani

Advisor, Praja Foundation; Entrepreneur

PRAJA TEAM

Milind Mhaske

CEO

Priyanka Sharma

Director – Programs

Meghna Indurkar

Manager – Strategic Communications

And rest of the Praja Team including Abhishek Gijare, Aniket Mirashi, Arati Nigam, Ashwini More, Aviral Dubey, Ayushi Khare, Benaifer Reporter, Eknath Pawar, Ganesh Jadhav, Ganesh Phulsundar, Harshita Katiyar, Kunaljit Bhatta, Mahesh Bhaskar, Neha Kori, Nilam Mirashi, Nilesh Kadam, Pooja Verma, Prashant Shivade, Pratiksha Deolekar, Rajesh, Ruttu Gamre, Sangeeta Patwa, Sanika Ranade, Shubham Singh and Shreyas Chorgi

Fiscal Empowerment of City Governments 2024

Published by Praja Foundation, Mumbai, India

Designed by Praja Team



FECG Report 2024



National Institute of Urban Affairs

National Institute of Urban Affairs

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

 www.niua.in

 [National Institute of Urban Affairs](#)

 [National Institute of Urban Affairs](#)

 [NIUA_India](#)

 [@niua_india](#)



Mumbai

Mumbai B18, 2nd Floor,
Shri Ram Industrial Estate, 13, G.D Ambekar Marg,
Next to Wadala Udyog Bhawan,
Wadala, Mumbai - 400031.
Tel: +91-9820190892

Delhi

N-27, Mezzanine Floor, Munshi Lal Building,
N Block Connaught Place, Middle Circle,
New Delhi, 110001
Tel: +91-9654366222

 www.praja.org

 info@praja.org

 [praja.org](#)

 [PrajaFoundation](#)

 [@prajafoundation](#)

 [Praja Foundation](#)

 [prajafoundation](#)