



Indian Municipal Finance 2022: An Update November 2022



Indian Municipal Finance 2022: An Update

November 2022

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Abbreviations

CA	Constitution Amendment
GDP	Gross Domestic Product
GST	Goods and Services Tax
HPEC	High Powered Expert Committee
O&M	Operations and Maintenance
ULB	Urban Local Body

Synopsis

Introduction

Urban India currently accounts for a third of the country's population and nearly two thirds of its economic output (IIHS, 2015; IIHS, 2017; Ministry of Health & Family Welfare (MoHFW), Government of India (GoI, 2020). By 2030, its share of India's population and economic output is projected to be as high as 40 per cent and 75 per cent, respectively (MoHFW, GoI, 2020; Ministry of Urban Development (MoUD), GoI, 2015).

The developmental promise this demographic and economic shift holds warrants a strengthening of local government powers, finances, and capacities to deliver strong outcomes, including improved infrastructure and services. Linked to this are the sizable and growing investment demands for urban expansion, renewal, and retrofit to address risk and emerging challenges such as climate change.

The structural scaffolding to enable decentralised governance and fiscal empowerment of local governments was created over a quarter of a century ago, by the Constitution (Seventy-fourth) Amendment Act 1992 (hereinafter the 74th CA). The 74th CA sought to empower a third tier of governance—the urban local bodies (ULBs)—and introduced the XII Schedule to the Constitution that defined a new mandate for and identified key functions of these ULBs. This comprised 18 functional responsibilities, including public infrastructure and basic services, public health, development activities, social welfare, and public safety, that could form the basis for transformation of urban life, if adequate resources, institutional capacities, efficiency, and incentives could be brought to bear (Sivaramakrishnan, 2013; Mathur, 2011).

This larger ambition, in turn, should have been supported by a sea of changes in urban public finance, enabled by a clear Constitutional mandate, a buoyant reforming economy, and a series of national fiscal reforms and innovations, the most recent of which was the implementation of a nationwide Goods and Services Tax (GST) (Mathur, 2011; XIII FC, 2015; Mohanty, 2018).

The reality of Indian municipal finance however is far from these aspirational goals. ULBs in most states continue to struggle on almost all dimensions of the funds and functionaries and, hence, the functions continuum. Most have limited autonomy of functioning and capacities for planning, budgeting, expenditure management, procurement, implementation, and monitoring.

In larger urban centres, ULBs' mandates and resources are fractured in 'competition' with development authorities and parastatal organisations. The availability of technology, incentives, and resources for institutional reform from national urban flagship programmes has had some positive effect, but the overall situation remains concerning.

The fiscal space for ULBs has been shrinking in most states, especially with constraints in expansion of the overall tax base, the growing central and state fiscal deficit, and the weakening of the vertical and horizontal institutional mechanisms for resource mobilisation, coordination, and transfer.

Municipal expenditures and revenues in Indian ULBs are only about 1 per cent of the country's Gross Domestic Product (GDP), far less compared to other developing countries, where they are about 6–7 per cent of the GDP (Ahluwalia et al., 2019). Although the scale of municipal finance has gradually increased over time, ULBs still face deepening deficits. Revenue losses post-GST and on account of the COVID pandemic have exacerbated the situation (Kelkar, 2019; Revi et al., 2020; Wahba et al., 2021).

The present exercise updates our work on the report titled *Indian Municipal Finance 2022*, in which data of 80 ULBs over 5 years, FY 2012–FY 2016, were collected and analysed based on relevant indicators from the revenue and expenditure heads. The major findings from *Indian Municipal Finance 2022* were as follows:

ULBs' own revenue has been consistently insufficient to cover for revenue expenditure. Grants and transfers assist in filling the revenue gap for many ULBs.

Tax revenue is the largest revenue source for larger cities, whereas smaller cities are more dependent on transfers from central and state governments.

Establishment and administrative expenditures, of which salaries are the largest component, account for half of the ULBs' total revenue expenditure. Only about a third of ULBs' total revenue expenditure is incurred on operation and maintenance (O&M).

This update of *Indian Municipal Finance 2022* extends the analysis to the most recent year for which budget or audited accounts were commonly available; FY 2019 is the terminal year for our analysis. This is prior to the COVID period. Our intention was to examine emerging trends and, more importantly, assess whether earlier patterns had sustained or were changing.

Indian Municipal Finance 2022: An Update analyses an extended revenue-expenditure series, spanning 8 years between FY 2012 to FY 2019, for 26 ULBs, focusing on relevant indicators from the revenue and expenditure heads.

Cities have been classified by Census classes into three major categories: Class I-A, cities with population of more than 50 lakh; Class I-B, cities with population between 10 lakh and 50 lakh; and Class I-C, cities with population between 1 lakh and 10 lakh. IHS population estimates have been used for this exercise (Malladi, T., et al., 2017). In the present sample, we examine 2 Class I-A, 17 Class I-B and 7 Class I-C cities.

In order to understand the fiscal trend, structure and situation of ULBs before and after FY 2016, the focus has been on: (a) the share of own revenue in total revenue receipts; (b) the share of transfers in total revenue receipts; (c) the share of establishment and administrative expenditures in total revenue expenditure; (d) the share of O&M expenditures in total revenue expenditure.

Key Observations

Class I-A Cities

Our present sample comprises two ULBs: the Brihanmumbai Municipal Corporation (BMC) and the Greater Hyderabad Municipal Corporation (GHMC). There is a large variation in budget size between the BMC and the GHMC, with the BMC's budget being 9 times larger than that of the GHMC.

While the share of own revenues to total revenues has remained around 80 per cent for the GHMC with no significant changes after FY 2016, the BMC has seen a drastic drop in its share of own revenues to total revenues, from around 80 per cent over FY 2012–16, to an average of about 48 per cent over FY 2017–19. This is mainly because of the abolition of octroi.

Corresponding to the above, the GHMC's dependence on transfers has remained unchanged at around 18 per cent. However, the share of transfers in total revenues has increased significantly in the case of the BMC, from about 6 per cent in FY 2012–16 to about 38 per cent in FY 2017–19.

The proportion of establishment and administration expenditure in total revenue expenditure is similar for both the BMC and the GHMC, around 50 per cent. The other major revenue expenditure head is O&M which is, on an average, about 40 per cent of total revenue expenditure of the GHMC and around half in the case with BMC. There have been no significant changes in revenue expenditure composition after FY 2016 in both the BMC and the GHMC.

Class I-B Cities

As presented in Table 1, the own revenues of Class I-B cities have shown appreciable buoyancy in recent years, with their share in total revenues in these cities rising from about 50 per cent over FY 2012–15 to around 60 per cent over FY 17–19. There has been a corresponding drop in the share of transfers in total revenues. These hovered around 45 per cent between FY 12–16 but have declined to around 32 per cent in recent years.

Table 1: Class I-B cities- Composition of total revenue receipts

Proportion of total revenue receipts	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Own revenue	49%	47%	48%	50%	54%	59%	62%	63%
Transfers	43%	46%	44%	43%	41%	36%	32%	31%
Others	7%	7%	7%	7%	5%	5%	5%	6%

Note: 17 cities data are included in the above.

The leap in own resources and decline in transfers requires further investigation, especially in relation to specific own tax and non-tax sources to which the bounce in own revenues can be attributed. Nevertheless, an upward trend in own revenue is a welcome transition and needs to be sustained.

As presented in Table (2), establishment and administrative expenditures in Class I-B cities account for about half the total revenue expenditures reported from such cities, with salaries accounting for about 80 per cent of all establishment and administrative expenditures. This is a trend that has remained unchanged over FY 12–19.

Table 2: Class I-B cities- Composition of total revenue receipts

Proportion of total revenue expenditure	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Establishment and administrative expenditure	54%	50%	49%	48%	49%	51%	50%	52%
O&M expenditure	28%	29%	28%	28%	30%	31%	31%	25%
Other expenditure	18%	21%	23%	24%	20%	19%	20%	23%

Note: 17 cities data are included in the above.

O&M expenditure has remained around 28–30 per cent of total revenue expenditure for much of the FY 12–19 period in Class I-B cities. This is consistently on the lower side, raising questions around service provisioning, and, given existing levels of infrastructure provisioning, signalling major infrastructure deficits in these cities.

Class I-C cities

As presented in Table (3), the share of own revenues in total revenues in Class I-C cities is showing a declining trend. This induces a higher dependence on transfers and underscores the weak economic base of these cities and their structural inability to enhance their own revenues. The role of transfers for smaller cities is crucial to sustain economic and social activities. It remains an area of analytical inquiry whether such transfers are being used for strengthening the economic base of these cities or are merely being interpreted as a fiscal balancing act.

Table 3: Class I-C cities- Composition of total revenue receipts

Proportion of total revenue receipts	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Own revenue	74%	62%	67%	67%	67%	53%	39%	63%
Transfers	23%	35%	27%	27%	30%	45%	59%	35%
Others	3%	2%	6%	6%	3%	2%	2%	2%

Note: 6 cities data are included in the above.

Table 4: Class I-C cities- Composition of total revenue expenditure

Proportion of total revenue expenditure	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Establishment and administrative expenditure	69%	43%	68%	65%	60%	35%	53%	59%
O&M expenditure	28%	42%	26%	24%	29%	37%	36%	32%
Other expenditure	3%	15%	7%	11%	11%	28%	11%	8%

Note: 6 cities data are included in the above.

The proportion of O&M expenditure to total revenue expenditure in Class I-C cities has remained between 25–30 per cent for much of the FY 12–19 period. There is some anomaly in FY 2017–18, because of the over-estimation of expenditure by certain cities.

Conclusion

Indian Municipal Finance 2022 and this update of it suggests that ULBs' high dependence on transfers, high establishment and administrative costs, and low O&M spending remains largely unchanged. There are indications that some cities might have stepped up their own revenue augmentation efforts or started rationalising administrative efforts, but deeper investigation is needed on which specific tax and non-tax own resource streams have shown more promise and whether administrative rationalisation efforts can be sustained.

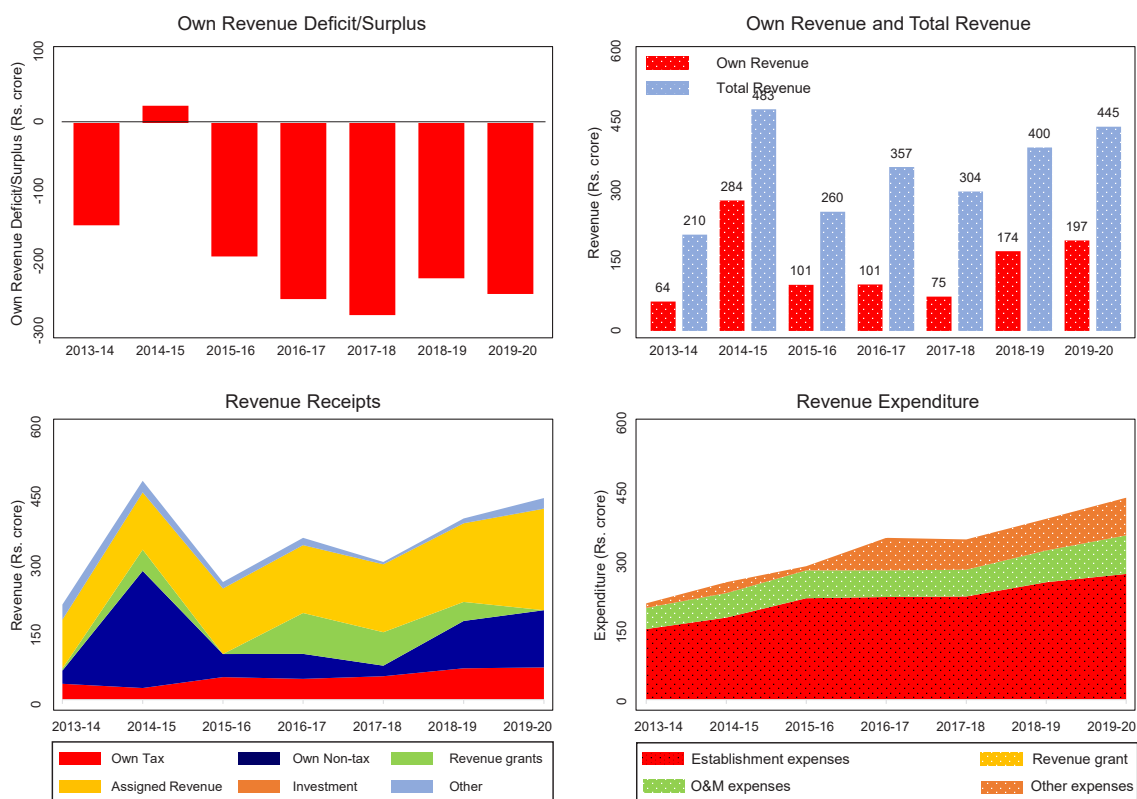
At a larger level, largely unchanged fundamentals underscore the case for harnessing the potential of already available own resource streams, exploring new own resource streams and commercial financing, and better designed transfers that allow ULBs to benefit from the buoyancy in the economy.

Revenue and Expenditure Particulars of Study Cities

AMRITSAR

1.38 MILLION (2020⁺)

PUNJAB



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20 BE
Estab./Admin [^]	155.9	181.3	223.9	226.7	228	259.4	277.8
Salaries	144	169.1	210.9	187.7	-	-	-
O&M	46.7	54	61.4	58.6	59	70	85
Others	10.1	23.9	9.4	71.9	67	70	83
Total Expenditure	212.7	259.2	294.7	357.2	354	399.4	445.8
Own Revenue*	64.2	284.3	100.7	101.3	74.9	173.7	197.35
Own Revenue Surplus/Deficit	-148.5	25.1	-194	-255.9	-279.1	-225.7	-248.45
Revenue Receipts	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20 BE
Own Tax	35.1	25.9	50	46	51.6	69.2	71.3
Own Non Tax	29.1	258.4	50.7	55.3	23.3	104.5	126.05
Rev Grants	4.6	47	0	90	74	42	0
Assigned Revenue	108.3	126.8	145	150	150	174	224.5
Investment/Interest/FD	0	0	0	0	0	0	0
Other	32.9	25.3	14	15.9	5.05	10.3	23.5
Total	210	483.4	259.7	357.2	303.95	400	445.35

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

- Missing values.

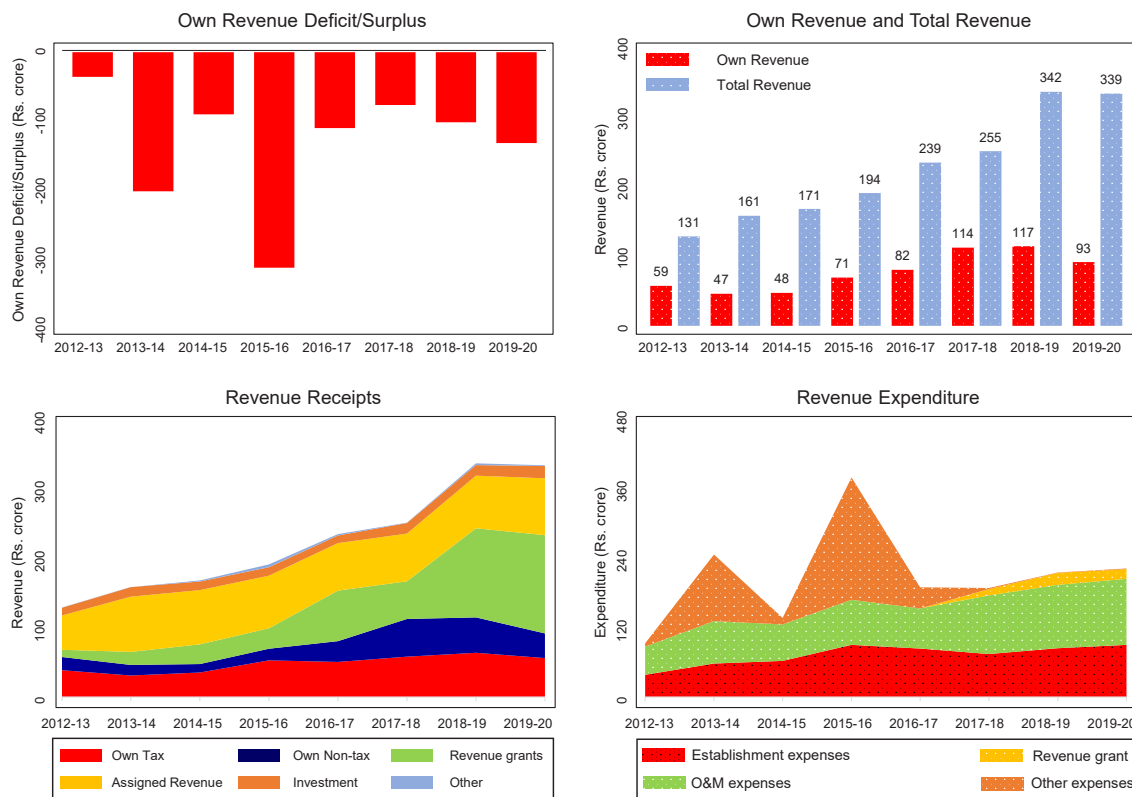
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

BHUBANESWAR

1.11 MILLION (2020⁺)

ODISHA



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Estab./Admin [^]	39.1	58.9	63.4	91.8	85.3	75.5	85.9	91.6
Salaries	35	42.7	46.7	63.7	60	68.3	77.9	83.9
O&M	49.4	74.6	64	78.9	70.4	103.2	111.3	116
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	11.1	21.01	17
Others	6	116.9	11.7	215	37	1.8	0.7	1.3
Total Expenditure	94.5	250.4	139.1	385.7	192.7	191.6	218.91	225.9
Own Revenue*	58.5	47	48.2	70.7	81.8	114.2	116.5	93.1
Own Revenue Surplus/Deficit	-36	-203.4	-90.9	-315	-110.9	-77.4	-102.41	-132.8
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Own Tax	39.2	31.5	35.8	53.6	51.4	59.1	64.8	57
Own Non Tax	19.3	15.5	12.4	17.1	30.4	55.1	51.7	36.1
Rev Grants	10.7	19	29	29.9	74.1	55.2	130.4	143.8
Assigned Revenue	50.1	80.9	79.3	77	69.5	70	77.2	83.3
Investment/Interest/FD	11.5	13.9	12.6	12.5	11	15.4	15.4	18
Other	0	0	1.7	4.1	2.1	0.5	2.6	1.2
Total	130.8	130.8	170.8	194.2	238.5	255.3	342.1	339.4

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

- Missing values.

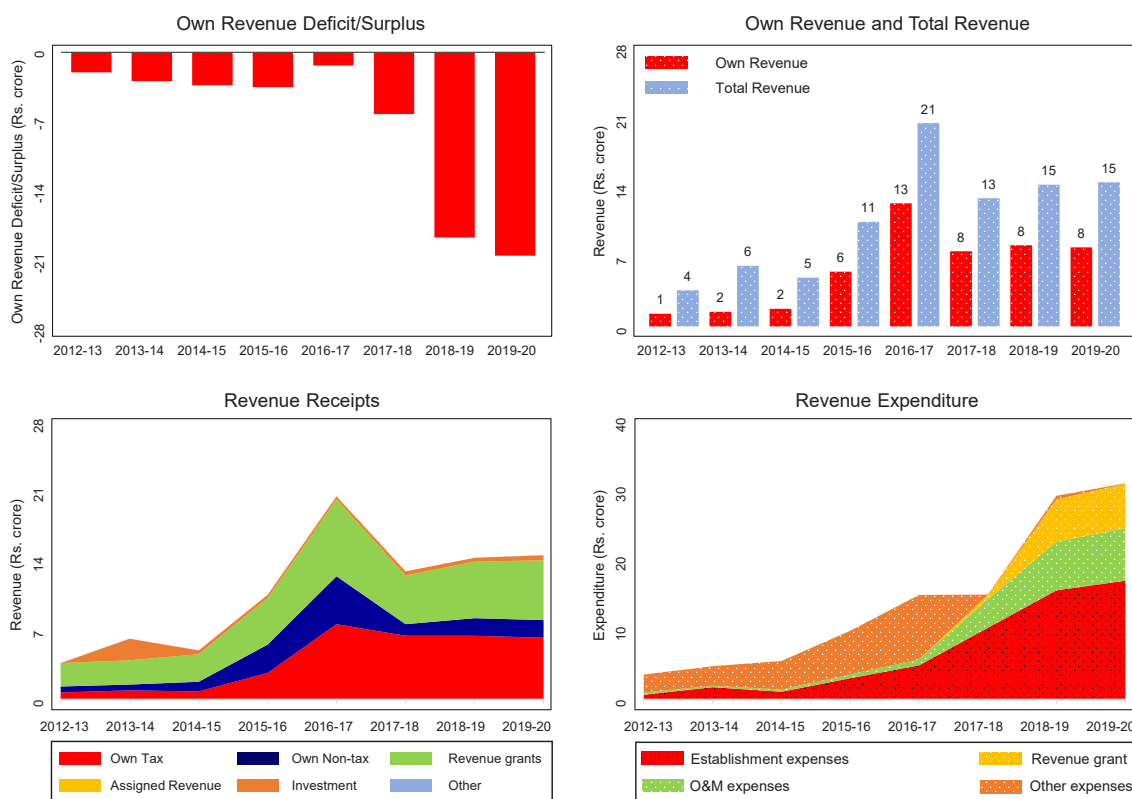
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

CHAS

2.71 MILLION (2020⁺)

JHARKHAND



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20 BE
Estab./Admin [^]	0.6	1.6	1	2.8	4.5	9.5	14.5	15.8
Salaries	0.6	1.5	1	2.6	3.7	8.6	14.4	15.2
O&M	0.3	0.2	0.3	0.5	0.8	3.8	6.5	7
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	0.6	5.6	5.9
Others	2.4	2.6	3.8	5.8	8.6	0.05	0.5	0.05
Total Expenditure	3.3	4.4	5.1	9.1	13.9	13.95	27.1	28.75
Own revenue	1.3	1.5	1.8	5.6	12.6	7.7	8.3	8.1
Own Revenue Surplus/Deficit	-2	-2.9	-3.3	-3.5	-1.3	-6.25	-18.8	-20.65
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Own Tax	0.7	0.9	0.8	2.7	7.7	6.5	6.5	6.3
Own Non Tax	0.6	0.6	1	2.9	4.9	1.2	1.8	1.8
Rev Grants	2.4	2.5	2.8	4.8	7.9	5	5.8	6.15
Assigned Revenue	0	0	0	0	0	0	0	0
Investment/Interest/FD	0	2.2	0.4	0.3	0.3	0.4	0.4	0.5
Other	0	0	0	0	0	0.01	0	0
Total	3.7	6.2	5	10.7	20.8	13.11	14.5	14.75

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

- Missing values.

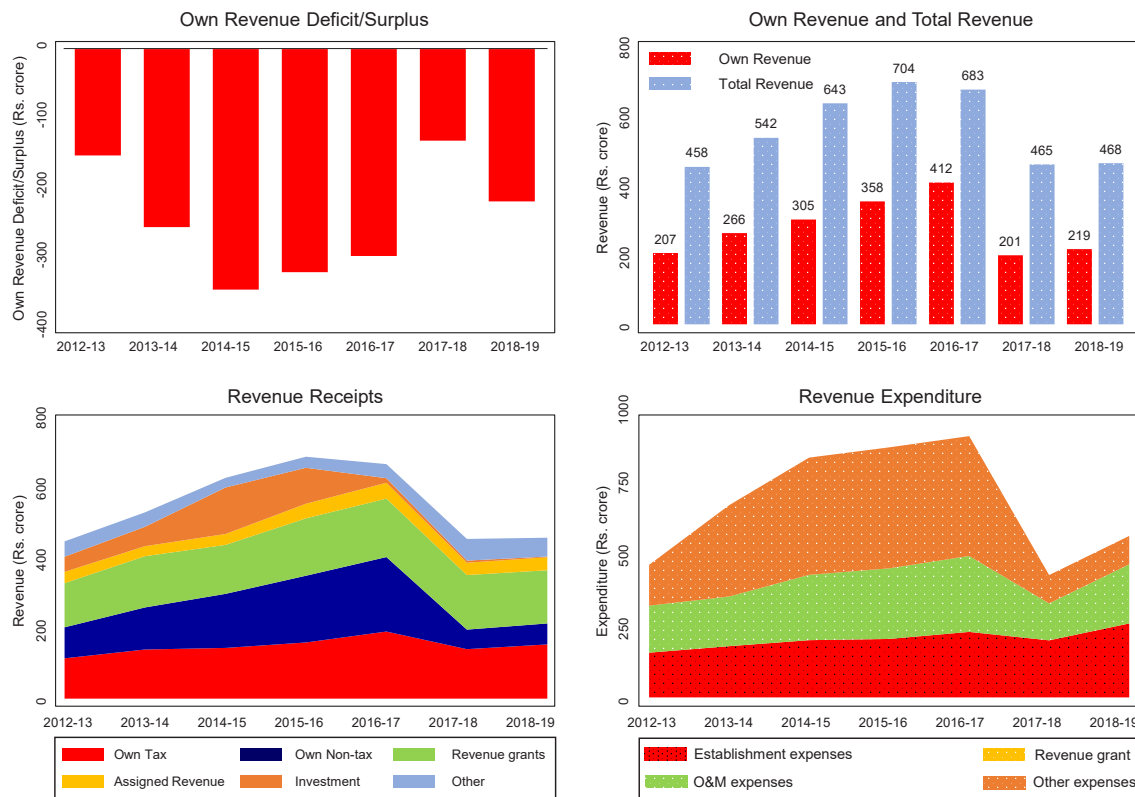
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

COIMBATORE

2.63 MILLION (2020*)

TAMIL NADU



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE
Estab./Admin^	122.1	139.6	156.3	159.5	178.6	155.8	201.9
Salaries	110.5	127.6	142.8	145.3	160	141.3	183.7
O&M	128.3	135.7	178	192.4	207.2	100.5	161.2
Others	111.3	249	319.8	330	326.9	77.6	77.1
Total Expenditure	361.7	524.3	654.1	681.9	712.7	333.9	440.2
Own Revenue	207.3	265.6	304.7	357.7	412.2	200.83	218.96
Own Revenue Surplus/Deficit	-154.4	-258.7	-349.4	-324.2	-300.5	-133.07	-221.24
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19
Own Tax	117.4	143.1	147.3	163.2	195.3	144.01	157.6
Own Non Tax	89.9	122.5	157.4	194.5	216.9	56.82	61.36
Rev Grants	128.8	149	142.6	167.3	170.1	158.7	154.7
Assigned Revenue	32.7	29.3	31.8	42.6	46	36.4	37.8
Investment/Interest/FD	44.4	56.4	135.4	104.4	13.4	6.1	2.2
Other	44.5	41.9	28.3	32.3	40.9	62.8	54.8
Total	457.7	542.2	642.8	704.3	682.6	464.83	468.46

* Own Revenue includes own tax revenue and own non-tax revenue.

^ Establishment expenses are inclusive of salary/wages.

- Missing values.

BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

DEOGARH

0.23 MILLION (2020⁺)

JHARKHAND



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20 BE
Estab./Admin [^]	6.4	4.5	6.2	9	9.5	10	12.6	19.8
Salaries	5.8	3.6	5.4	7.2	7.3	8.7	9	16.1
O&M	1.1	0.4	0.9	1.1	0.8	2.2	3.4	1.4
Revenue grant	-	-	-	-	-	63.1	167.5	26.8
Others	2.6	6.2	8.9	12.4	19.8	0	0	0
Total Expenditure	10.1	11.1	16	22.5	30.1	75.3	183.5	48
Own Revenue	3.3	4.7	6.2	8.8	8.6	24.9	18.1	18
Own Revenue Surplus/Deficit	-6.8	-6.4	-9.8	-13.7	-21.5	-50.4	-165.4	-30
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Own Tax	3.1	4	5	7.4	5.7	19.1	14.5	14.6
Own Non Tax	0.2	0.7	1.2	1.4	2.9	5.8	3.6	3.4
Rev Grants	2.5	5.6	6.9	10.5	16.4	64.3	39.5	28.3
Assigned Revenue	0	0	0	0	0	0	0	0
Investment/Interest/FD	0.2	0.1	0.1	0.1	0.1	0.3	0.4	0.4
Other	0.1	0	0	0.2	0.2	0	0.3	0.2
Total	6.1	10.4	13.2	19.6	25.3	89.5	58.3	46.9

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

- Missing values.

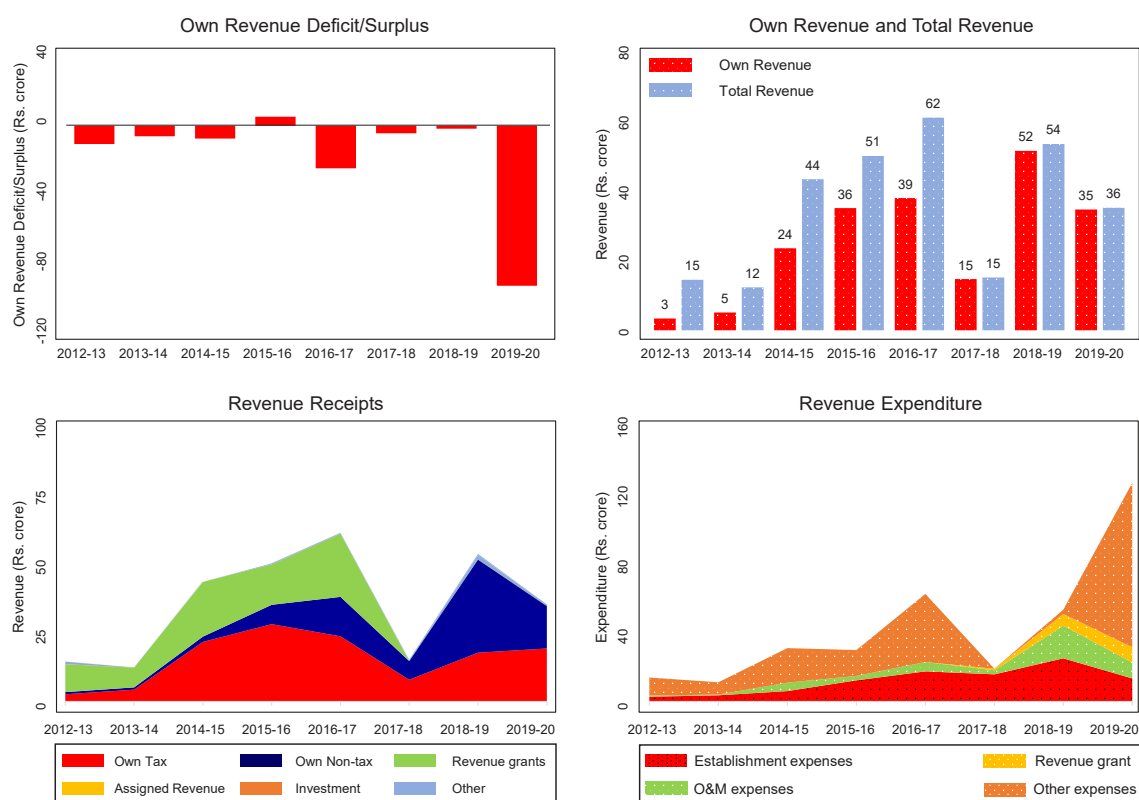
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

DHANBAD

1.32 MILLION (2020⁺)

JHARKHAND



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19 BE	2019-20
Estab./Admin [^]	2.86	3.63	6.17	12.47	17.81	16	25.4	13.6
Salaries	2.3	3.42	5.17	11.25	13.94	13.7	22.8	12.7
O&M	0.71	0.45	5	2.64	5.46	2.4	19.3	9.5
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	0.9	6.9	8.9
Others	10.56	7.29	20.31	15.25	40.13	0	2.5	96.8
Total Expenditure	14.13	11.37	31.48	30.36	63.4	19.3	54.1	128.8
Own Revenue	3.44	5.19	23.9	35.6	38.5	14.9	52.3	35.2
Own Revenue Surplus/Deficit	-10.69	-6.18	-7.58	5.24	-24.9	-4.4	-1.8	-93.6
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19 BE	2019-20
Own Tax	2.69	4.35	21.9	28.5	24	8	18	19.5
Own Non Tax	0.75	0.84	2	7.1	14.5	6.9	34.3	15.7
Rev Grants	10.31	7.29	20.1	14.9	23.3	0	0	0
Assigned Revenue	0	0	0	0	0	0	0	0
Investment/Interest/FD	0.95	0.01	0	0.3	0.2	0.3	1.5	0.5
Other	0	0	0	0	0	0.2	0.5	0.01
Total	14.7	12.49	44	50.8	62	15.4	54.3	35.71

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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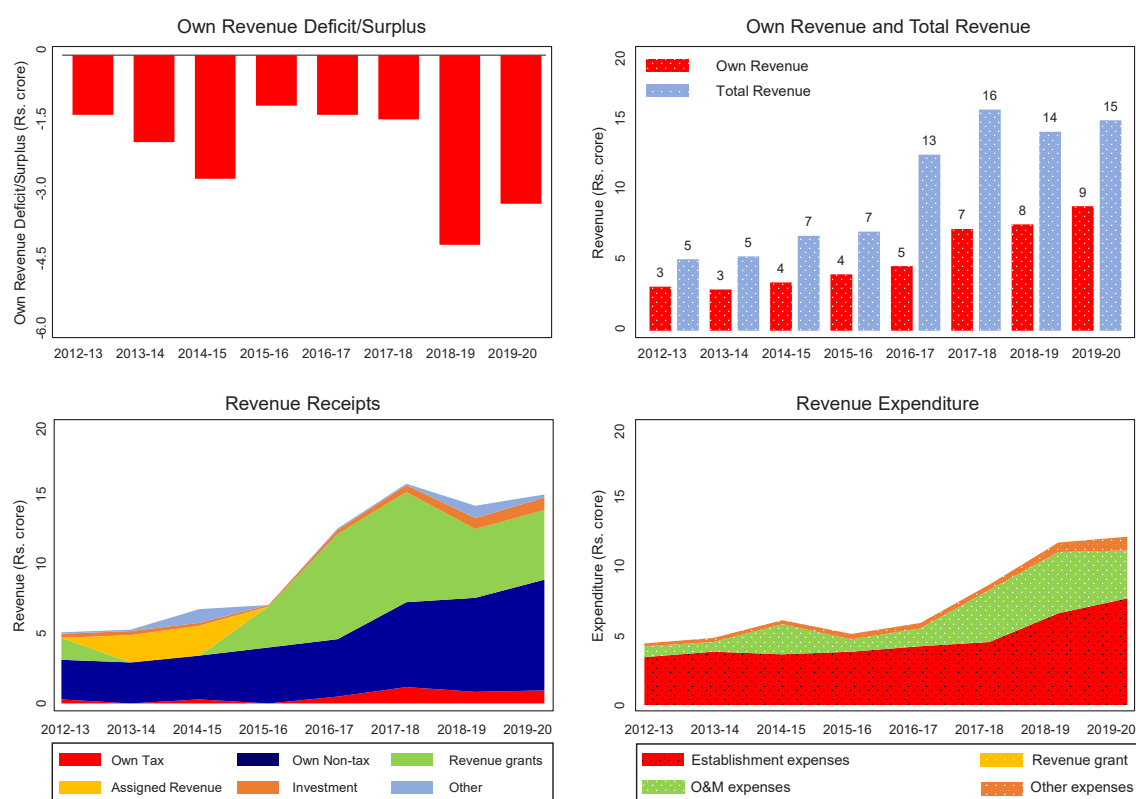
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

GANGTOK

0.2 MILLION (2020⁺)

SIKKIM



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Estab./Admin [^]	3.5	3.9	3.7	3.9	4.3	4.6	6.7	7.8
Salaries	2.9	3.1	3.3	3.4	3.8	4.5	6.02	7.16
O&M	0.8	0.7	2.2	0.9	1.3	3.8	4.48	3.5
Others	0.2	0.3	0.3	0.4	0.4	0.4	0.7	1
Total Expenditure	4.5	4.9	6.2	5.2	6	8.8	11.88	12.3
Own Revenue	3.2	3	3.5	4.1	4.7	7.4	7.73	9.05
Own Revenue Surplus/Deficit	-1.3	-1.9	-2.7	-1.1	-1.3	-1.4	-4.15	-3.25
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Own Tax	0.3	0	0.3	0	0.5	1.2	0.85	0.95
Own Non Tax	2.9	3	3.2	4.1	4.2	6.2	6.88	8.1
Rev Grants	1.6	0	0	3	7.7	8.07	5.03	5.1
Assigned Revenue	0	2	2.2	0	0	0	0	0
Investment/Interest/FD	0.3	0.3	0.2	0.1	0.3	0.5	0.8	0.9
Other	0.1	0.1	1	0	0.1	0.1	0.9	0.24
Total	5.2	5.4	6.9	7.2	12.8	16.07	14.46	15.29

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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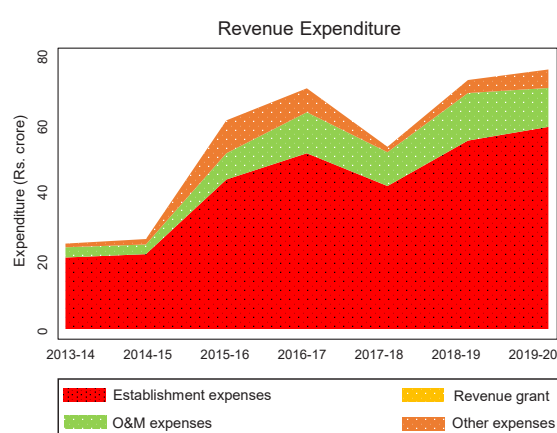
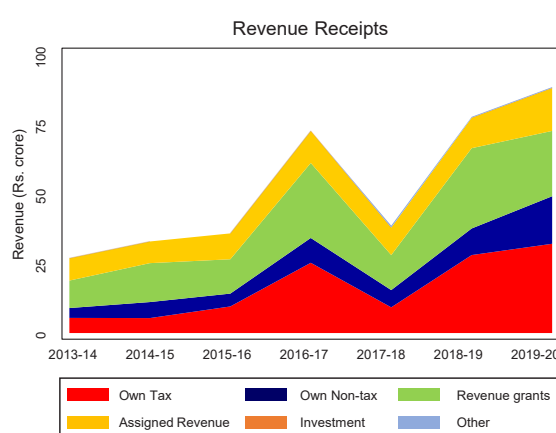
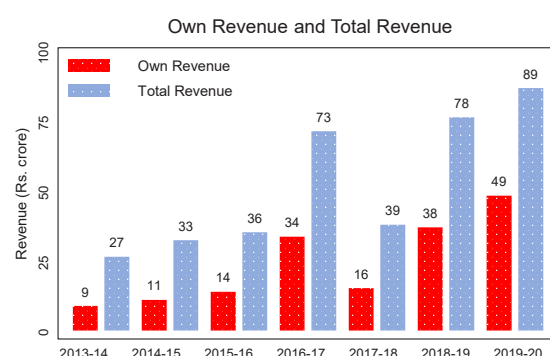
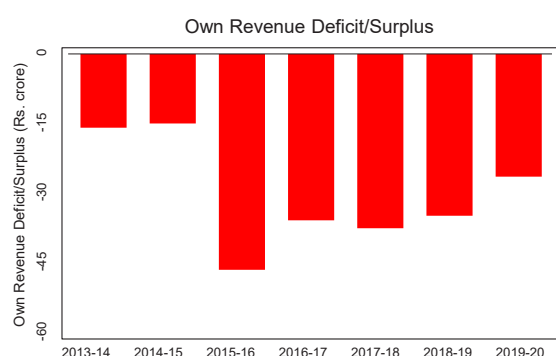
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

GAYA

0.55 MILLION (2020⁺)

BIHAR



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19 BE	2019-20 BE
Estab./Admin [^]	20.9	21.9	43.7	51.4	41.8	55.1	59.1
Salaries	20.7	21.5	43.1	50.7	41.1	53.7	57.6
O&M	3	2.8	7.7	12	9.9	13.9	11.4
Others	1.1	1.6	9.6	7	1.6	3.8	5.4
Total Expenditure	25	26.3	61	70.4	53.3	72.8	75.9
Own Revenue	9	11.2	14.2	34.3	15.5	37.7	49.3
Own Revenue Surplus/Deficit	-16	-15.1	-46.8	-36.1	-37.8	-35.1	-26.6
Revenue Receipts	2013-14	2014-15	2015-16 RE	2016-17 BE	2018-18	2018-19	2019-20
Own Tax	5.5	5.4	9.6	25.3	9.3	28.1	32.2
Own Non Tax	3.5	5.8	4.6	9	6.2	9.6	17.1
Rev Grants	9.9	14	12.4	27	12.6	28.9	23.5
Assigned Revenue	8.1	7.8	9.3	11.5	9.9	11	15.5
Investment/Interest/FD	0	0	0	0	0	0	0
Other	0	0	0	0	0.7	0.3	0.3
Total	27	33	35.9	72.8	38.7	77.9	88.6

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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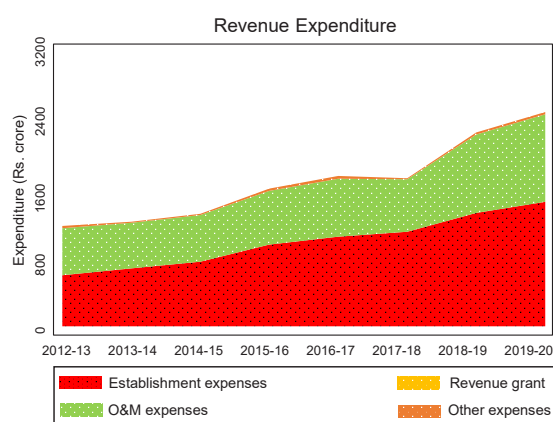
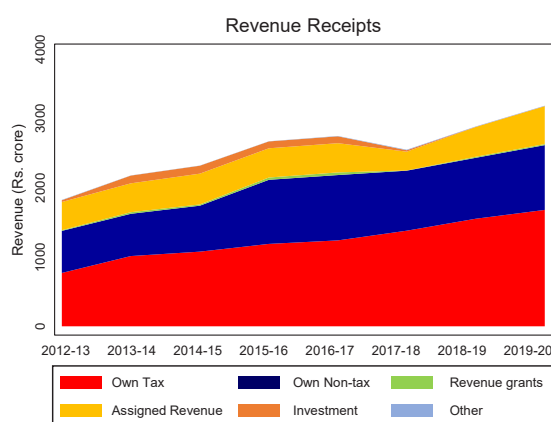
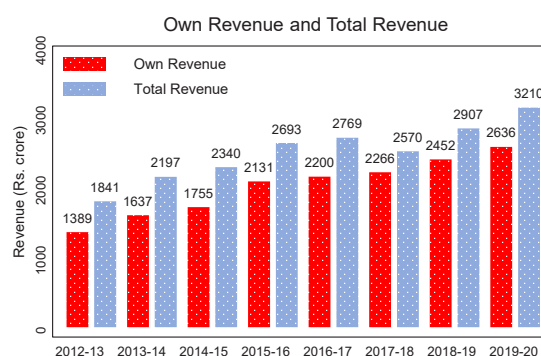
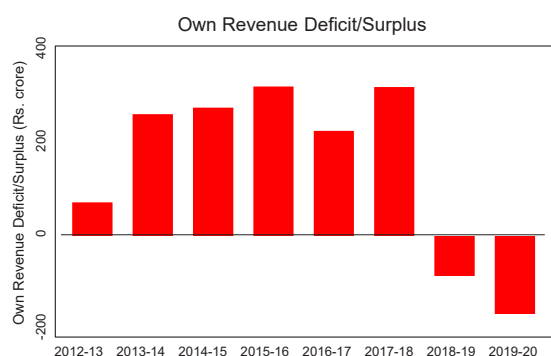
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

GREATER HYDERABAD

9.52 MILLION (2020⁺)

TELANGANA



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20 BE
Estab./Admin [^]	668.4	758.7	847.1	1071.6	1175.0	1238.9	1485	1629.6
Salaries	636.2	715.0	801.2	971.0	1100.0	1167.4	1371.1	1506.4
O&M	615.8	596.5	611.1	701.3	758.0	685.6	1025.7	1145.35
Others	31.7	14.9	15.3	30.4	36.4	14.7	28.9	32
Total Expenditure	1315.9	1370.1	1473.5	1803.3	1969.4	1939.2	2539.6	2807.0
Own Revenue*	1389.5	1637.3	1754.7	2130.9	2199.7	2265.6	2452.1	2636.2
Own Revenue Surplus/Deficit	73.6	267.2	281.2	327.7	230.3	326.4	-87.5	-170.8
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20 BE
Own Tax	776.2	1023.4	1085.7	1200.0	1250.0	1392.7	1565	1694
Own Non Tax	613.3	613.8	668.9	930.9	949.7	872.9	887.1	942.2
Rev Grants	9.9	24.4	18.0	34.6	39.8	3.14	15.2	14.4
Assigned Revenue	410.4	419.3	447.5	424.5	425.5	273.5	433.2	553
Investment/Interest/FD	26.2	113.3	116.7	100.0	100.0	20.21	1.21	1.22
Other	4.5	2.4	3.3	3.0	3.6	7.9	4.9	5.14
Total	1840.5	2196.7	2340.3	2693.1	2768.6	2570.4	2906.6	3210.0

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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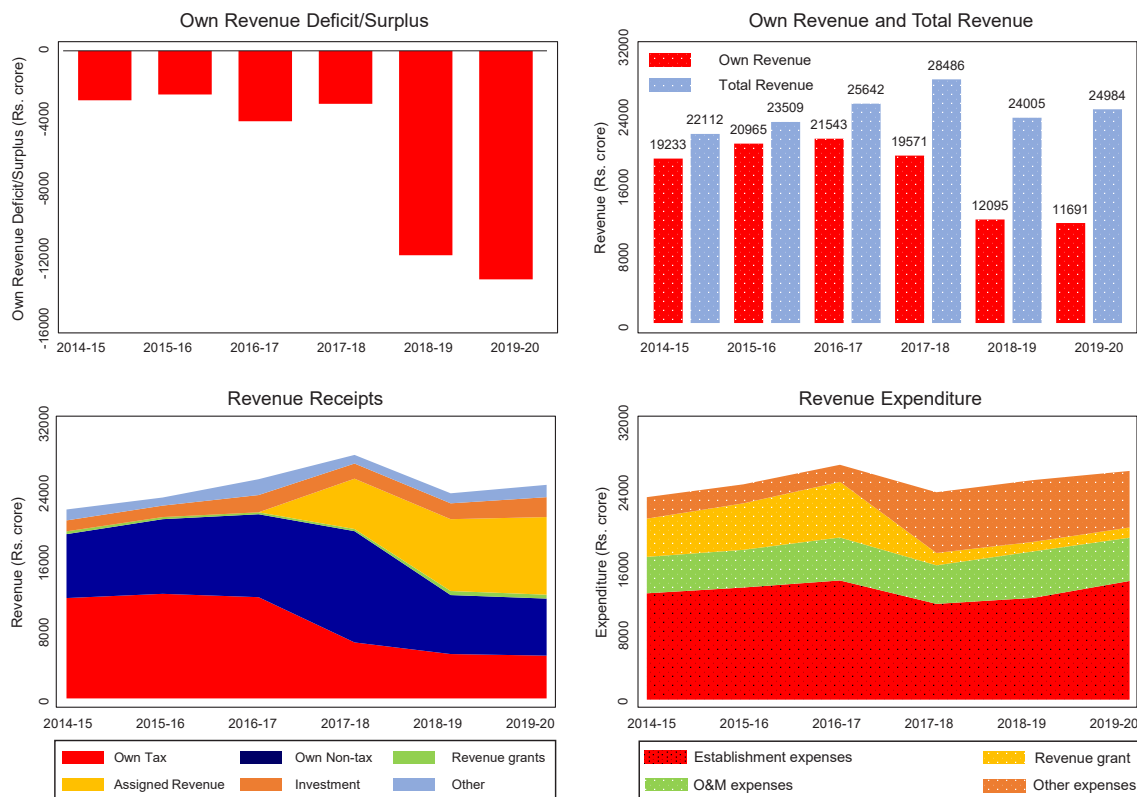
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

GREATER MUMBAI

21.05 MILLION (2020*)

MAHARASHTRA



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Estab./Admin [^]	11619.7	12254.2	13012.8	10453.9	11115.5	12963.0
Salaries	10638.6	11217.7	11744.3	9424.1	10124.3	11946.1
O&M	3965.2	4098.3	4693.7	4219.4	5079.1	4726.1
Revenue Grants, Contributions & Subsidies	4188.9	5082.7	6076.2	1339.1	1026.1	1108.0
Others	2338.1	2073.1	1859.9	6639.9	6763.9	6186.8
Total Expenditure	22111.9	23508.3	25642.7	22652.2	23984.7	24983.8
Own Revenue	19232.6	20964.8	21543.0	19570.7	12094.6	11691.0
Own Revenue Surplus/Deficit	-2879.3	-2543.5	-4099.7	-3081.5	-11890.1	-13292.8
Revenue Receipts	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Own Tax	11756.3	12238.5	11851.2	6561.3	5206.2	5016.2
Own Non Tax	7476.3	8726.2	9691.8	13009.4	6888.5	6674.9
Rev Grants	322.9	251.4	241.0	252.0	471.5	446.6
Assigned Revenue	0.0	0.0	0.0	5883.8	8401.1	9073.3
Investment/Interest/FD	1270.1	1344.5	2007.8	1767.9	1857.4	2332.4
Other	1286.2	948.5	1850.6	1011.7	1180.8	1440.6
Total	22111.7	23509.1	25642.4	28486.1	24005.4	24983.8

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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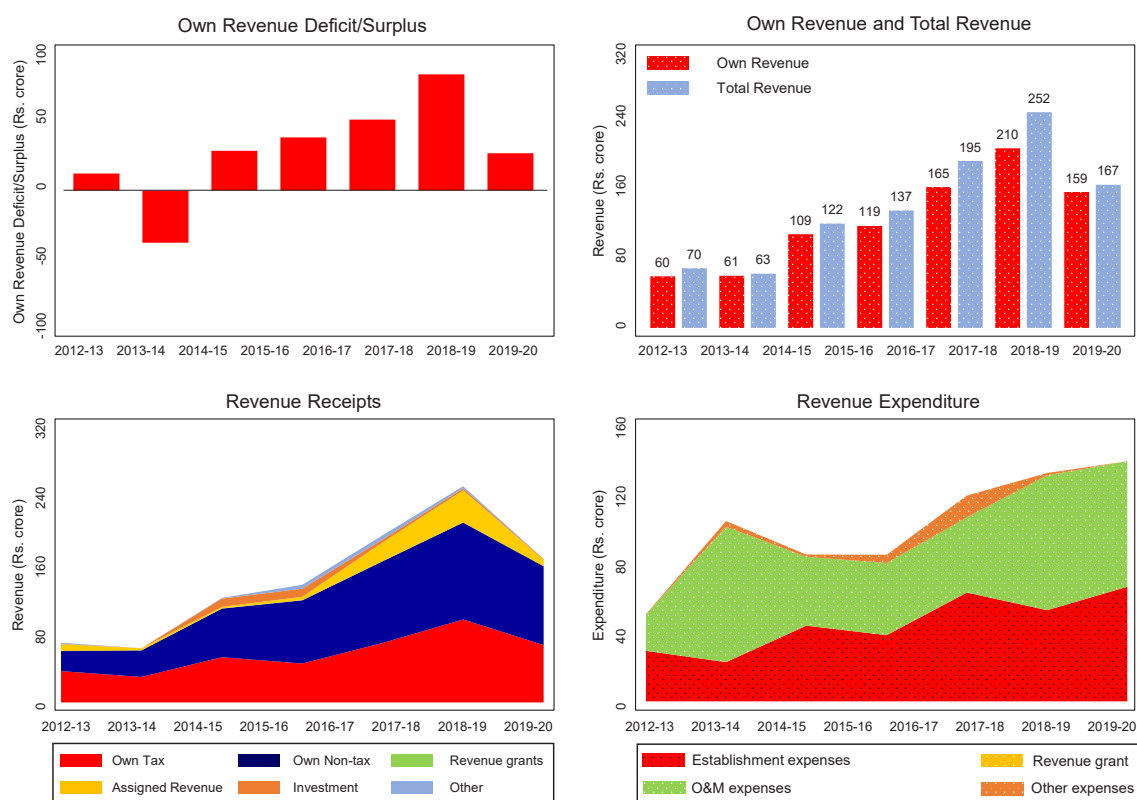
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

GREATER WARANGAL

0.96 MILLION (2020⁺)

TELANGANA



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2019-20
Estab./Admin [^]	27.6	21.5	41.5	36.3	59.7	50.03	62.86
Salaries	24.1	17.1	24.6	29.5	44.5	42	50.95
O&M	19.9	74.3	37.7	39.6	41.2	73.9	68.83
Others	0.2	3.0	1.2	4.5	12.0	1.3	0
Total Expenditure	47.8	98.8	80.5	80.4	112.9	125.2	131.7
Own Revenue	60.2	60.8	109.4	119.1	164.5	209.8	158.8
Own Revenue Surplus/Deficit	12.4	-38.0	28.9	38.7	51.6	84.5	27.1
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2019-20
Own Tax	36.6	29.9	52.8	45.4	69.5	96.7	67.03
Own Non Tax	23.6	31.0	56.6	73.7	95.0	113.06	91.73
Rev Grants	0.0	0.1	0.2	0.1	0.2	0	0
Assigned Revenue	7.8	2.3	2.0	4.0	21.8	37.55	7.56
Investment/Interest/FD	0.6	0.0	9.6	9.3	3.4	2.1	0.83
Other	1.0	0.0	0.9	4.5	5.0	2.6	0
Total	69.6	63.2	122.0	137.1	195.0	252.0	167.2

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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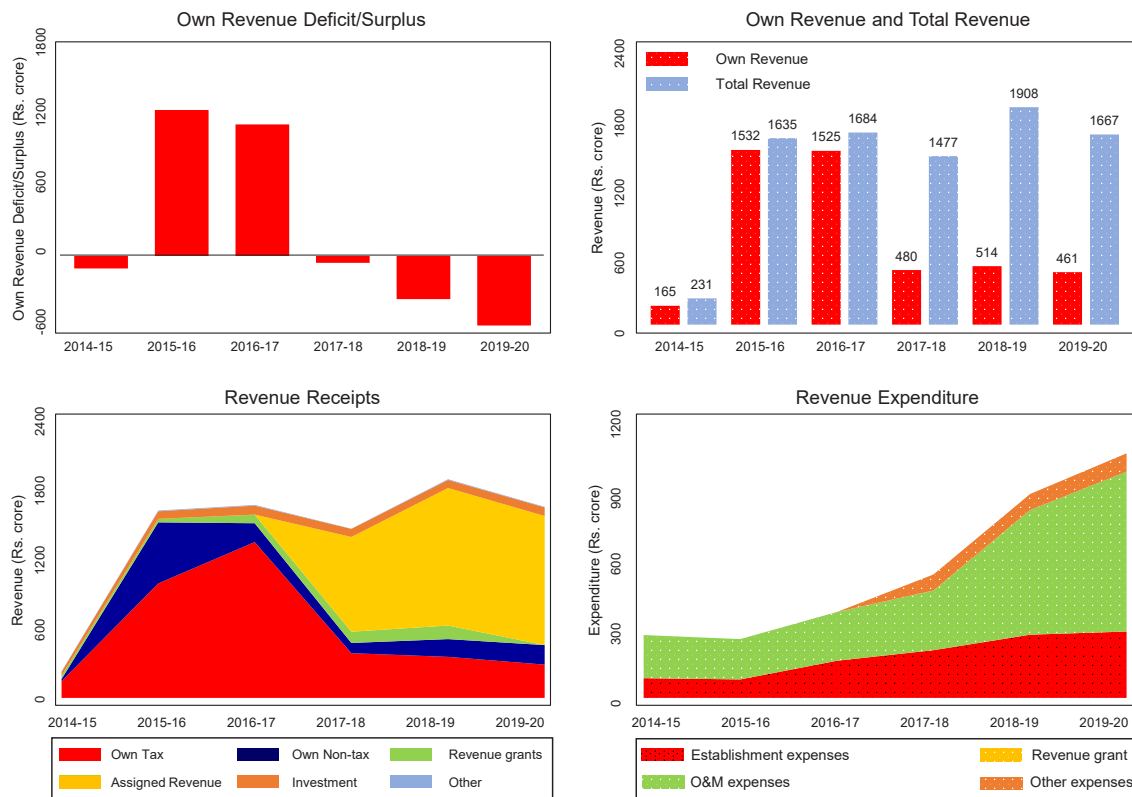
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

GURUGRAM

0.99 MILLION (2020*)

HARYANA



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20 BE
Estab./Admin [^]	86.0	80.6	161.8	208.6	275.9	289.6
Salaries	15.5	14.3	17.8	149	192	234.8
O&M	188.0	176.0	212.7	260	543.8	697.8
Others	-	-	-	70	70	80
Total Expenditure	273.9	256.6	374.6	538.6	889.7	1067.4
Own Revenue*	165.2	1532.2	1524.7	479.8	513.8	460.7
Own Revenue Surplus/Deficit	-108.8	1275.6	1150.1	-58.8	-375.9	-606.7
Revenue Receipts	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Own Tax	146.6	998.8	1359.5	391	358	290
Own Non Tax	18.5	533.4	165.2	88.8	155.8	170.7
Rev Grants	29.0	30.0	75.0	98	118	0
Assigned Revenue	-	-	-	827.4	1200	1126.7
Investment/Interest/FD	33.0	67.0	78.0	70	70	75
Other	4.2	6.3	6.4	2	6	5
Total	231.3	1635.4	1684.1	1477.2	1907.8	1667.4

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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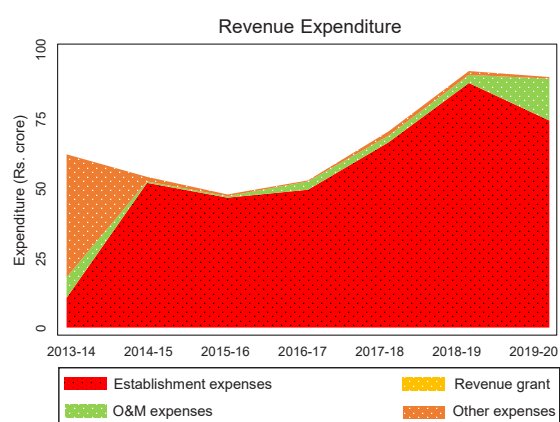
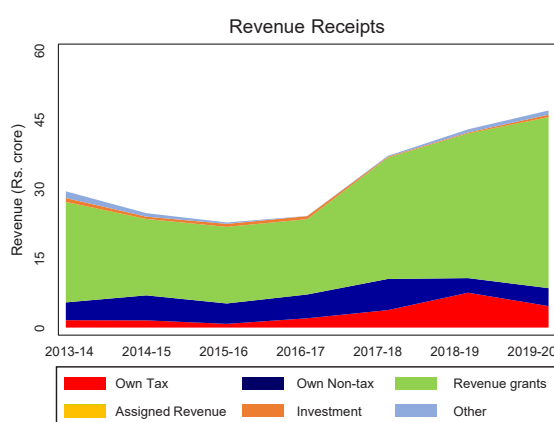
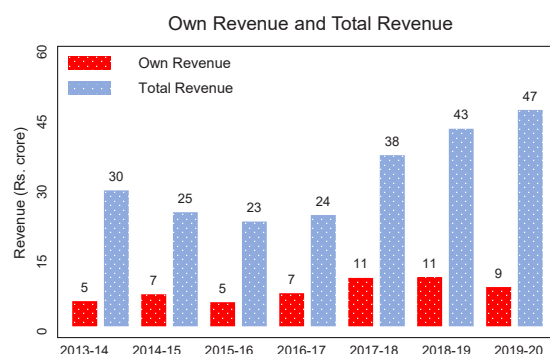
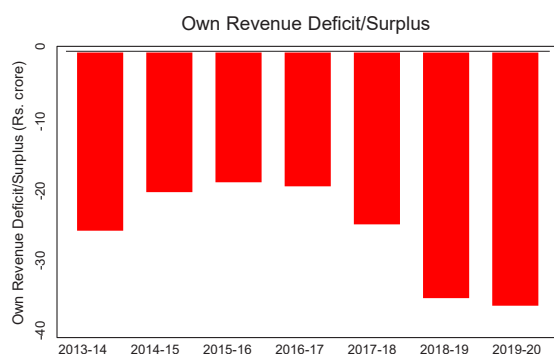
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

HARIDWAR

0.29 MILLION (2020⁺)

UTTARAKHAND



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Estab./Admin [^]	5.4	26.3	23.6	25.1	33.7	44.5	37.7
Salaries	5.1	25.2	23.1	24.7	32.8	43.9	37.3
O&M	3.8	0.3	0.3	1.5	1.2	1.5	7.6
Others	22.4	0.8	0.3	0.2	0.8	0.7	0.3
Total Expenditure	31.5	27.4	24.2	26.8	35.7	46.7	45.6
Own Revenue*	5.5	7.0	5.3	7.2	10.6	10.8	8.6
Own Revenue Surplus/Deficit	-26.0	-20.4	-19.0	-19.6	-25.1	-35.9	-37.0
Revenue Receipts	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Own Tax	1.6	1.6	0.8	2.0	3.8	7.6	4.7
Own Non Tax	3.9	5.4	4.5	5.2	6.8	3.2	3.9
Rev Grants	22.0	16.7	16.7	16.5	26.5	31.6	37.4
Assigned Revenue	0	0	0	0	0	0	0
Investment/Interest/FD	0.9	0.5	0.6	0.6	0.2	0.2	0.5
Other	1.5	0.8	0.3	0.0	0.2	0.7	0.9
Total	29.8	25.0	23.0	24.4	37.5	43.3	47.4

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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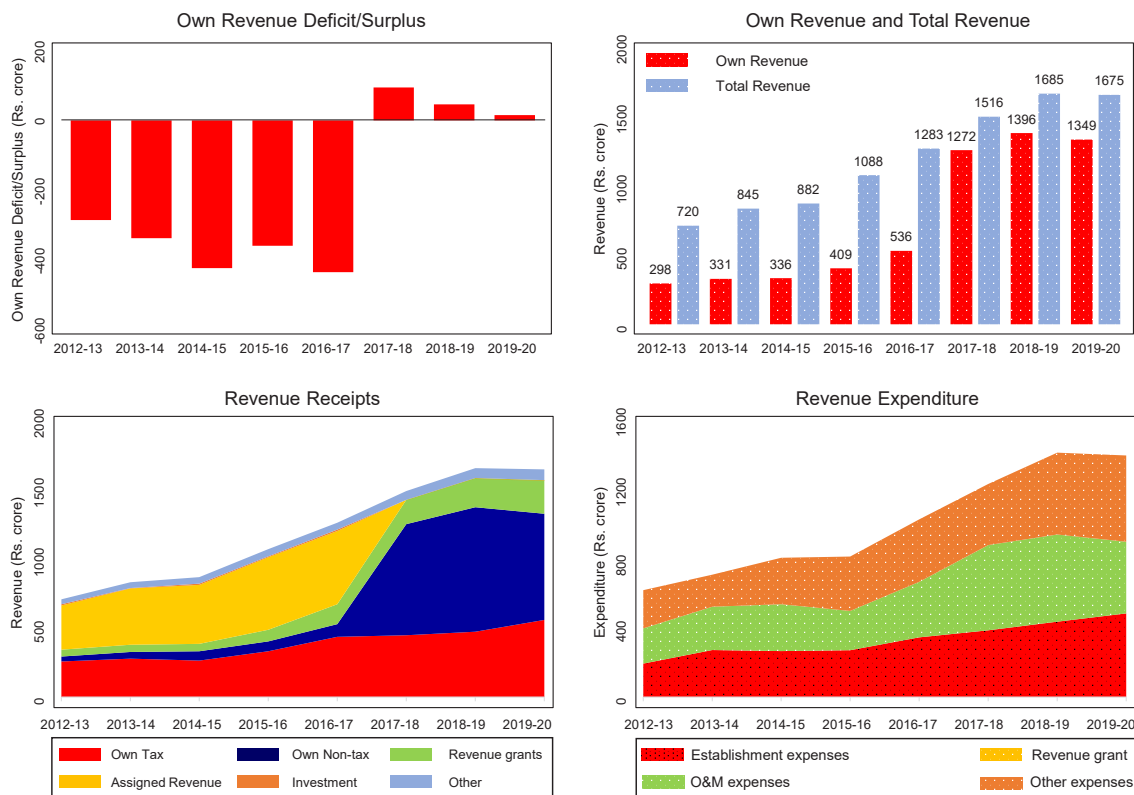
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

INDORE

2.67 MILLION (2020*)

MADHYA PRADESH



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Estab./Admin [^]	184.6	259.1	253.8	258.6	329.6	368	415.8	461.4
Salaries	162.9	190.5	231.5	232.1	287.0	310.9	348.4	413.4
O&M	194.5	239.3	258.3	217.0	305.7	471	481.2	395.3
Others	210.4	177.2	256.1	300.1	344.7	337.02	452.2	477
Total Expenditure	589.5	675.6	768.1	775.7	980.0	1176.0	1349.2	1333.7
Own Revenue*	298.2	331.4	336.3	409.0	536.5	1272.2	1396.2	1349.0
Own Revenue Surplus/Deficit	-291.3	-344.2	-431.8	-366.7	-443.6	96.2	47.0	15.3
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19	2019-20
Own Tax	261.3	282.9	268.6	336.9	443.2	455	480.9	567.2
Own Non Tax	36.9	48.5	67.7	72.1	93.2	817.2	915.28	781.8
Rev Grants	50.7	53.3	55.2	85.2	146.5	179.2	215.3	247.3
Assigned Revenue	324.3	414.6	434.2	534.5	538.7	0	0	0
Investment/Interest/FD	9.3	2.5	8.3	6.4	10.2	0	0	0
Other	37.1	42.8	48.2	53.4	50.8	65.01	73.09	79.1
Total	719.6	844.5	882.2	1088.4	1282.8	1516.4	1684.6	1675.4

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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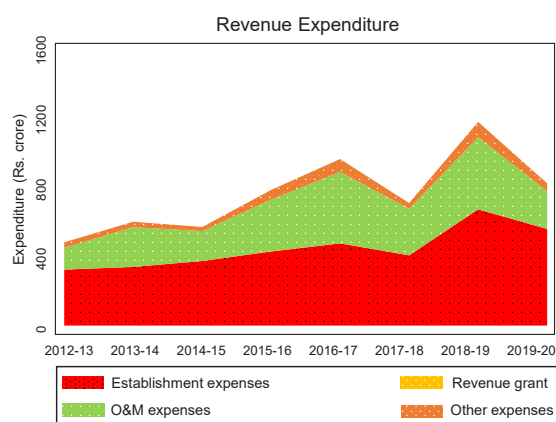
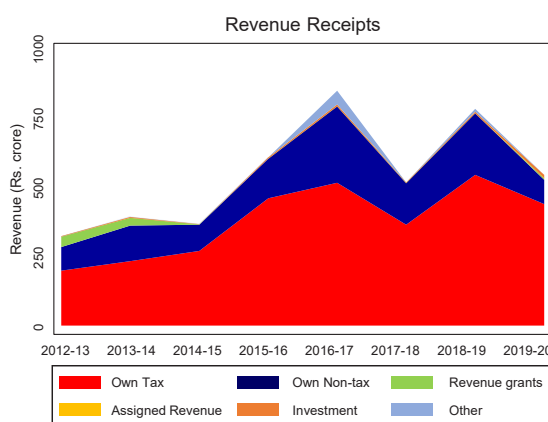
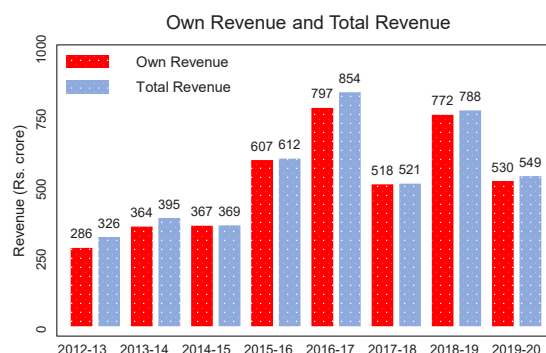
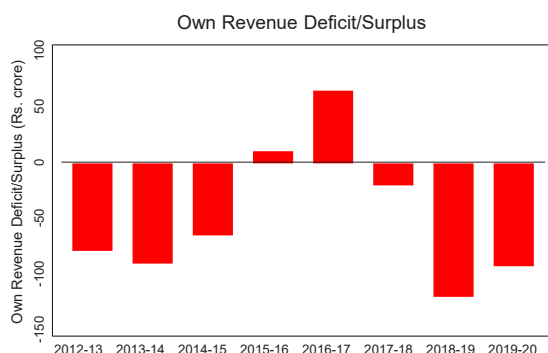
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

JAIPUR

3.8 MILLION (2020⁺)

RAJASTHAN



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19 RE	2019-20
Estab./Admin [^]	245.9	257.7	283.9	325.8	361.1	308.6	509.7	424.04
Salaries	232.3	241.8	275.5	310.1	343.2	288.1	481	407.6
O&M	96	174	131.2	227.7	313.2	204.8	317.3	165.6
Others	23.9	23.9	17.7	42.5	56.6	24.6	67.2	34.4
Total Expenditure	365.8	455.6	432.8	596	730.9	538	894.2	624.04
Own Revenue	286	364.1	367	607.1	797.4	518	772.4	530.2
Own Revenue Surplus/Deficit	-79.8	-91.5	-65.8	11.1	66.5	-20	-121.8	-93.84
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19 RE	2019-20
Own Tax	199.8	234.7	271.4	463.1	519.3	366.8	548.1	441.8
Own Non Tax	86.2	129.4	95.6	144	278.1	151.2	224.3	88.4
Rev Grants	37.6	27.7	1.2	0	0	0	0	5.7
Assigned Revenue	0	0	0	0	0	0	0	0
Investment/Interest/FD	2.1	3.6	0.5	5	7	2.9	6	12.6
Other	0	0	0	0	50	0	10	0
Total	325.7	395.4	368.7	612.1	854.4	520.9	788.4	548.5

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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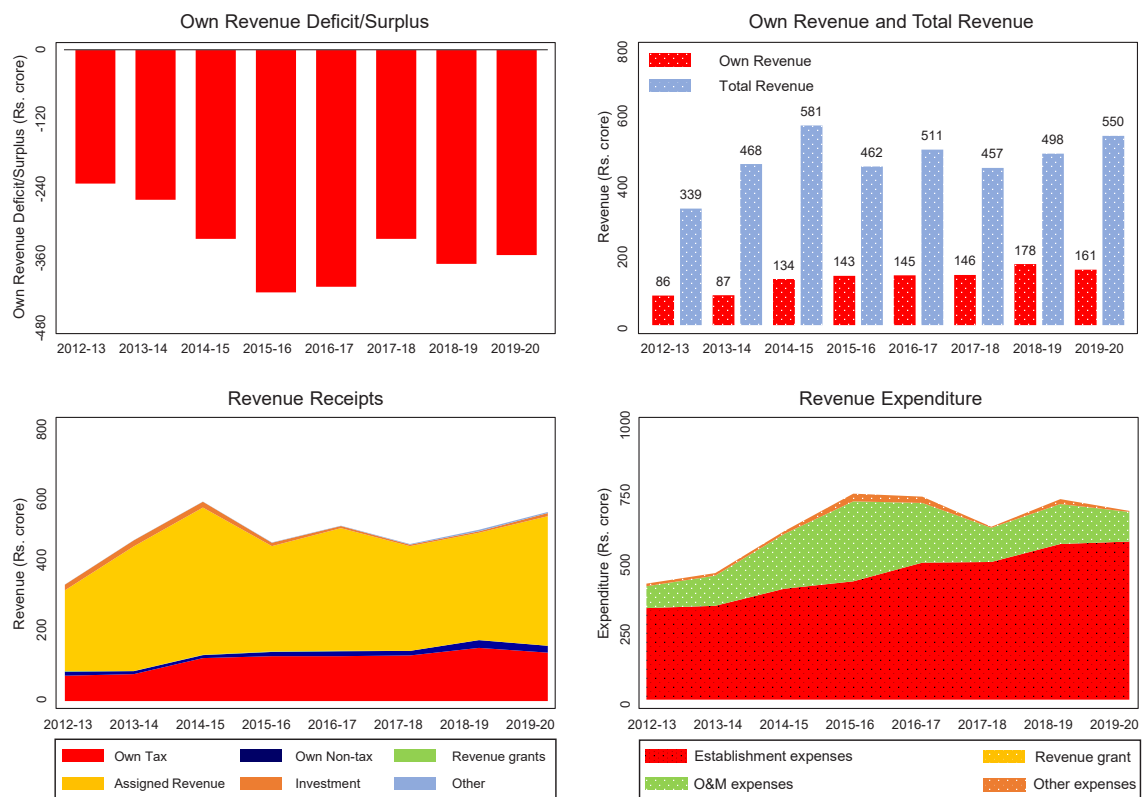
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

KANPUR

3.23 MILLION (2020*)

UTTAR PRADESH



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19 RE	2019-20
Estab./Admin [^]	249.8	256.2	302.4	322.9	373.6	375.5	424.6	431.4
Salaries	236.1	237.6	260	300.3	350.3	360.1	404.2	413.9
O&M	59.5	82.1	149.3	217.8	162.7	93.4	108.8	80.7
Others	7	7.2	8	21	17.4	2.9	13.4	2.7
Total Expenditure	316.3	345.5	459.7	561.7	553.7	471.8	546.8	514.8
Own Revenue	86	87.1	134	143.4	145.2	146.1	177.7	161.1
Own Revenue Receipts/Deficit	-230.3	-258.4	-325.7	-418.3	-408.5	-325.7	-369.1	-353.7
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19 RE	2019-20
Own Tax	74.2	78.4	125	131	131	132.9	155	141.3
Own Non Tax	11.8	8.7	9	12.4	14.2	13.2	22.7	19.8
Rev Grants	1.6	0.9	1	1.3	1.5	0.01	0.04	0
Assigned Revenue	235	362.7	428.1	306.3	356.3	304.7	312.02	377
Investment/Interest/FD	16.1	17.1	16.8	9.6	6.6	4.1	4.1	9
Other	0.4	0.6	0.8	0.9	0.9	2.4	4.6	3.1
Total	339.1	468.4	580.7	461.5	510.5	457.31	498.46	550.2

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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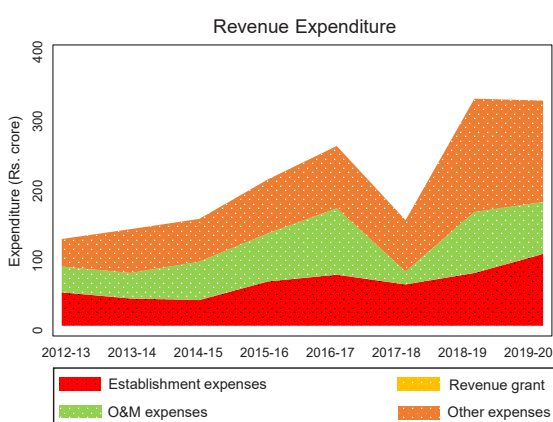
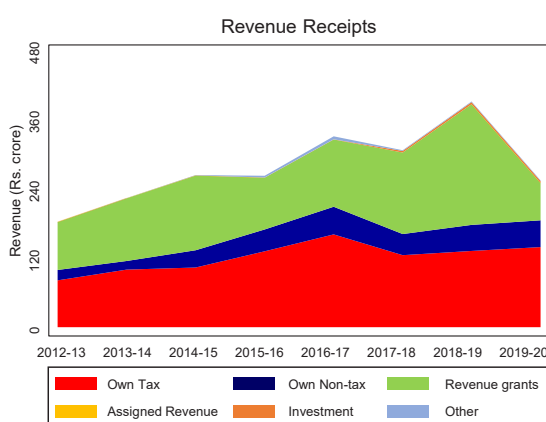
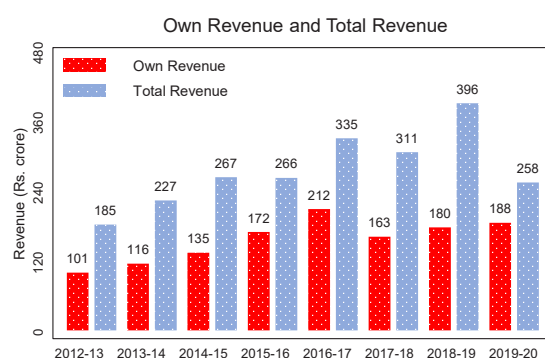
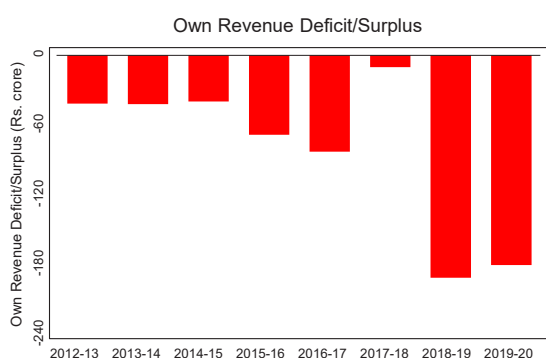
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

KOCHI

2.62 MILLION (2020⁺)

KERALA



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19 RE	2019-20
Estab./Admin [^]	54.9	44.8	42.4	73.1	84.1	68.1	86.9	118.1
Salaries	49.6	41.4	39.9	69.2	77.9	63.2	79.5	105.8
O&M	42.5	42	63	79.1	109	21	100.3	85.4
Others	45.5	72.1	70.3	88.8	102.6	84.8	186.5	167.1
Total Expenditure	142.9	158.9	175.7	241	295.7	173.9	373.7	370.6
Own Revenue	100.6	116.2	135.2	171.5	211.5	163.4	179.6	187.5
Own Revenue Surplus/Deficit	-42.3	-42.7	-40.5	-69.5	-84.2	-10.5	-194.1	-183.1
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18	2018-19 RE	2019-20
Own Tax	82.4	101.1	104.9	133.3	163	126.4	133.8	140.8
Own Non Tax	18.2	15.1	30.3	38.2	48.5	37	45.8	46.7
Rev Grants	84	110.1	131	91	118.1	143.3	211.8	65.6
Assigned Revenue	0	0	0	0	0	0	0	0
Investment/Interest/FD	0	0.1	0.1	0.2	0.1	2.7	3.5	3.4
Other	0	0.2	0.7	3.1	5.3	1.2	1.3	1.4
Total	184.6	226.6	267	265.8	335	310.6	396.2	257.9

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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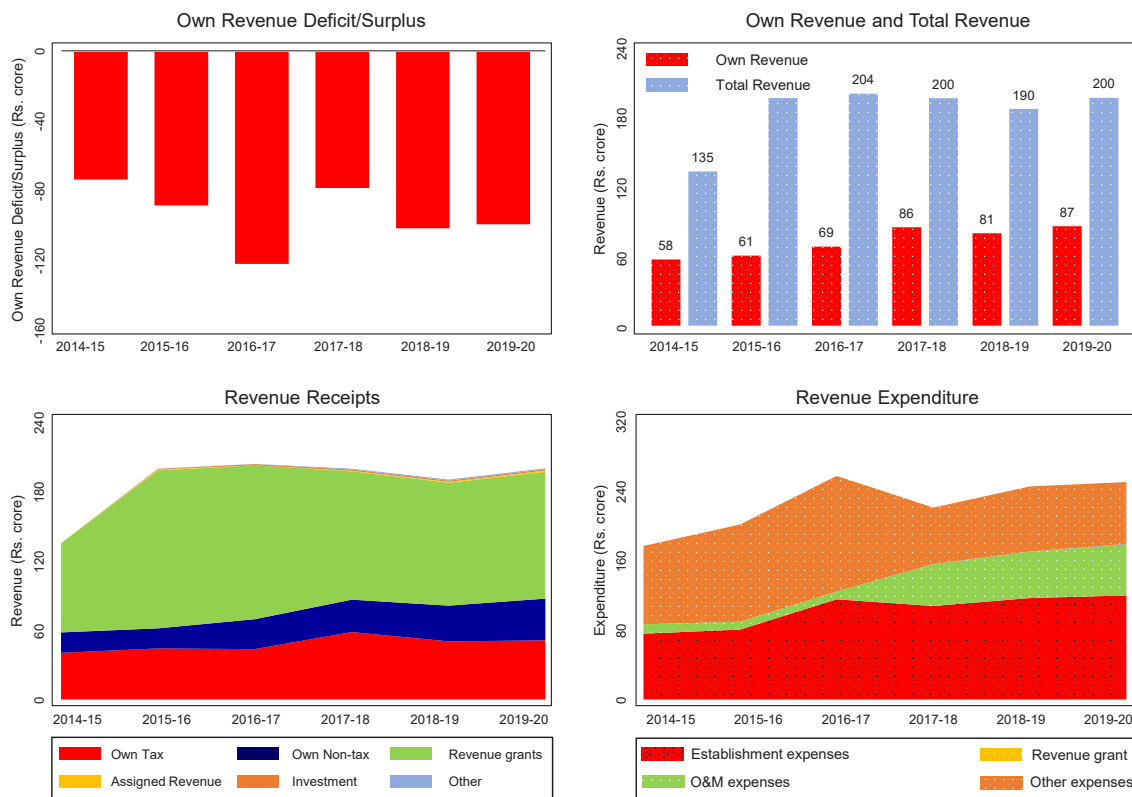
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

KOZHIKODE

5.08 MILLION (2020⁺)

KERALA



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20 BE
Estab./Admin [^]	56.9	60	86	80.8	87.6	89.9
Salaries	51.4	50	75	77.3	85.5	86.2
O&M	8.0	7	7	36.03	40.1	44.1
Revenue Grants, Contributions & Subsidies	-	-	-	0.17	0.17	0.46
Others	67.7	84	100	48.8	56.2	53.5
Total Expenditure	132.6	151.2	193.2	165.8	184.1	188.0
Own Revenue	58.0	61.5	69.4	86.3	81.0	87.2
Own Revenue Surplus/Deficit	-74.6	-89.7	-123.8	-79.5	-103.1	-100.8
Revenue Receipts	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20 BE
Own Tax	40.3	44.1	43.4	58.2	50.1	51.1
Own Non Tax	17.7	17.4	25.9	28.1	30.9	36.1
Revenue Grants	76.9	136.5	133.1	110.9	106.3	109.6
Assigned Revenue	0.1	0.8	0.0	0.4	0.7	1.05
Investment/Interest/FD	0.0	0.5	0.9	1.1	1.1	1.1
Other	0.1	0.2	0	0.8	0.9	0.8
Total	135.2	199.5	203.5	199.5	190.0	199.8

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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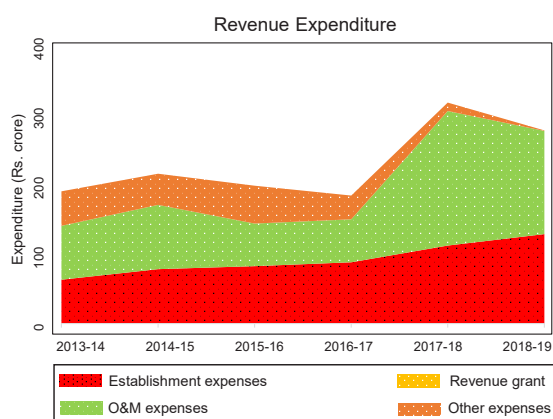
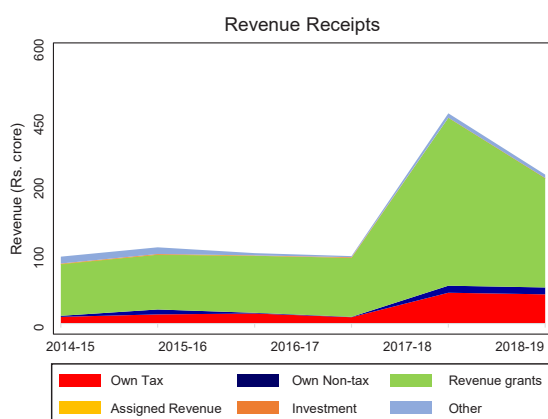
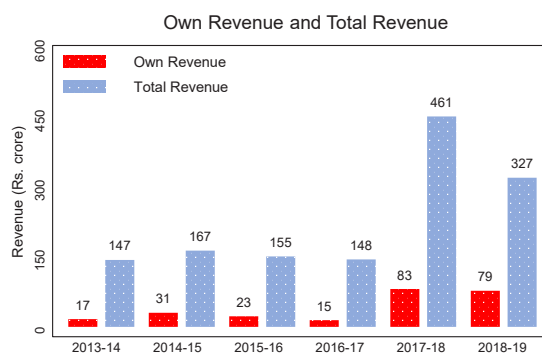
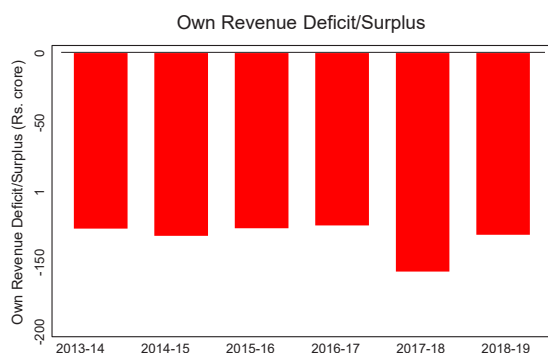
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

MORADABAD

1.09 MILLION (2020⁺)

UTTAR PRADESH



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 RE	2018-19 RE
Estab./Admin [^]	48.0	59.7	62.9	67.2	85.6	98.2
Salaries	44.1	55.3	57.6	63.0	77.9	92.4
O&M	59.3	70.6	46.8	47.1	147.6	113.2
Others	37.8	34.2	41.5	26.2	9.4	0.5
Total Expenditure	145.1	164.4	151.2	140.5	242.6	211.9
Own Revenue*	16.9	30.9	23.4	14.7	83.0	79.2
Own Revenue Surplus/Deficit	-128.2	-133.5	-127.9	-125.8	-159.6	-132.7
Revenue Receipts	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 RE	2018-19 RE
Own Tax	14.4	19.8	22.0	13.7	67.5	64.02
Own Non Tax	2.6	11.1	1.3	1.0	15.5	15.2
Rev Grants	113.7	120.2	125.3	129.2	368.8	239.8
Assigned Revenue	0.0	0.0	0.0	0.0	0	0
Investment/Interest/FD	0.9	1.4	0.7	1.9	0	0
Other	15.3	14.6	5.2	2.1	9.5	8.1
Total	146.9	167.1	154.5	147.9	461.3	327.1

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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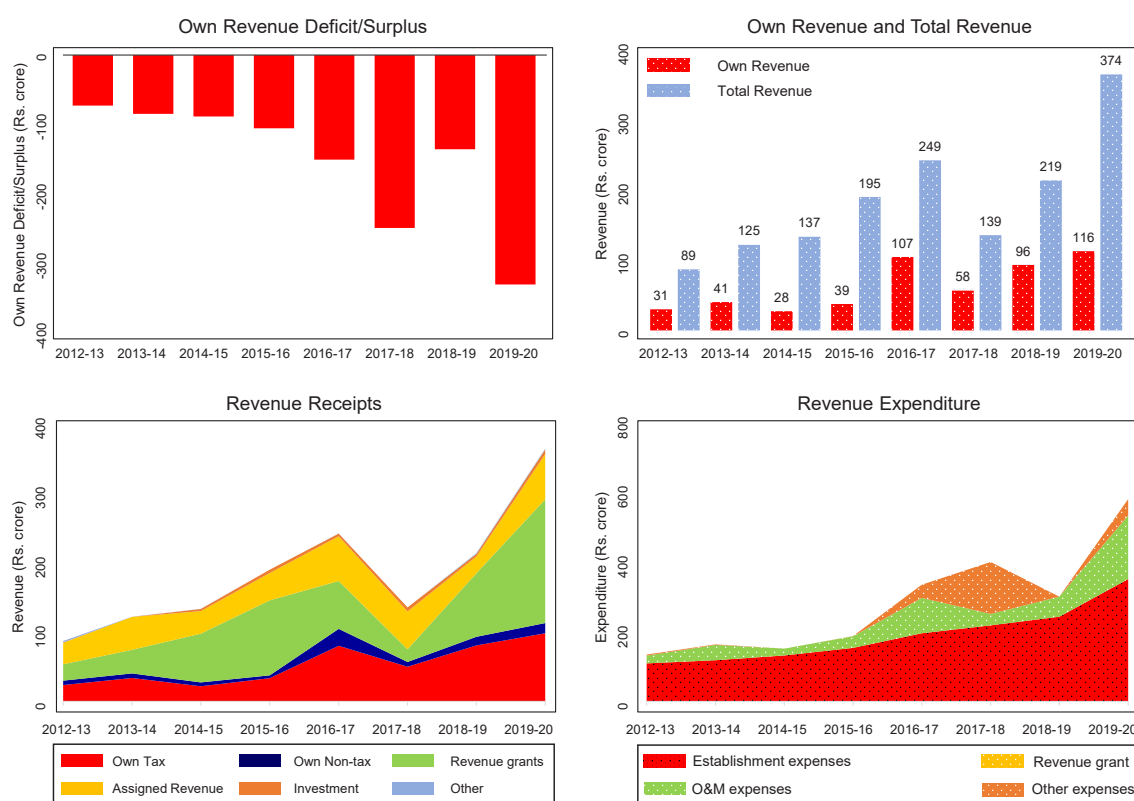
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

PATNA

2.44 MILLION (2020⁺)

BIHAR



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 RE	2018-19	2019-20 RE
Estab./Admin [^]	84.3	91.5	102	118.9	151.4	168.8	187.9	271.7
Salaries	83	89.9	100.7	115.3	141.9	163.1	175.6	238
O&M	17.2	33.9	15.3	25.8	78.3	25.4	44.5	141.05
Others	2.4	1.1	0	0.2	29.2	115.13	0	36.3
Total Expenditure	103.9	126.5	117.3	144.9	258.9	309.33	232.4	449.05
Own Revenue	30.8	41.4	28.2	38.6	107.2	58.3	95.7	115.9
Own Revenue Receipts/Surplus	-73.1	-85.1	-89.1	-106.3	-151.7	-251.03	-136.7	-333.15
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 RE	2018-19	2019-20 RE
Own Tax	24.2	34.6	22.5	34.3	82.2	51.2	82.8	100.8
Own Non Tax	6.6	6.8	5.7	4.3	25	7.1	12.9	15.1
Rev Grants	24.2	34.8	72	111	71.1	18.7	94.05	183.1
Assigned Revenue	31.7	48.9	33.5	40.3	66	56	24.6	66.7
Investment/Interest/FD	0.5	0	3.2	5	4	6	3.8	7.1
Other	2.1	0.1	0.1	0.1	0.3	0.2	1.2	1.3
Total	89.3	125.2	137	195	248.6	139.2	219.35	374.1

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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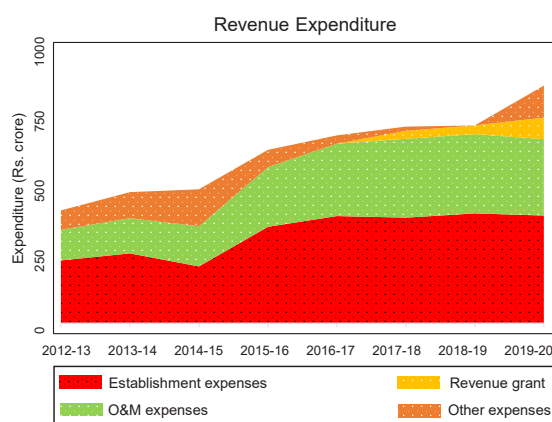
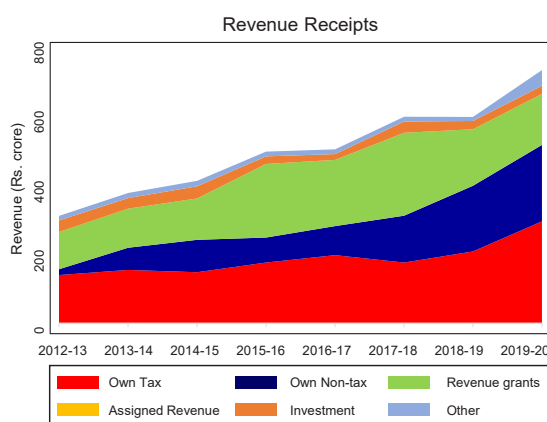
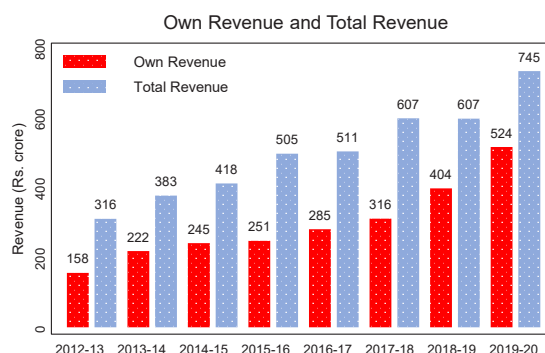
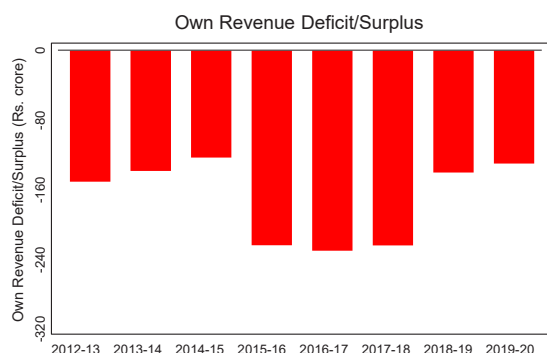
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

RAJKOT

1.73 MILLION (2020⁺)

GUJARAT



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-12 BE
Estab./Admin [^]	172.7	192.3	156.1	265.6	295.2	290.9	302.4	296.5
Salaries	151.6	167	145.1	240.3	269.3	272.8	290.3	283.4
O&M	84.8	96.9	111.1	164.8	199.9	217.8	218.8	211.2
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	21.86	24.3	59.2
Others	53.1	72.3	101.9	47.3	22.8	11.6	0	88.5
Total Expenditure	310.6	361.5	369.1	477.7	517.9	542.16	545.5	655.4
Own Revenue	158.3	221.6	244.8	251.4	285.3	315.7	403.8	524.1
Own Revenue Surplus/Deficit	-152.3	-139.9	-124.3	-226.3	-232.6	-226.46	-141.7	-131.3
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20 BE
Own Tax	141.5	156.1	149.7	178.1	199.6	177.96	210.7	299.3
Own Non Tax	16.8	65.5	95.1	73.3	85.7	137.74	193.1	224.8
Rev Grants	109.8	115	122	217.1	194.7	244.3	166.6	150.4
Assigned Revenue	0	0	0	0	0	0	0	0
Investment/Interest/FD	33.6	30.9	35.5	22.3	17.5	33.01	24.6	23.7
Other	13.9	15.4	16	13.7	13.7	14.4	11.8	46.33
Total	315.6	382.9	418.3	504.5	511.2	607.41	606.8	744.53

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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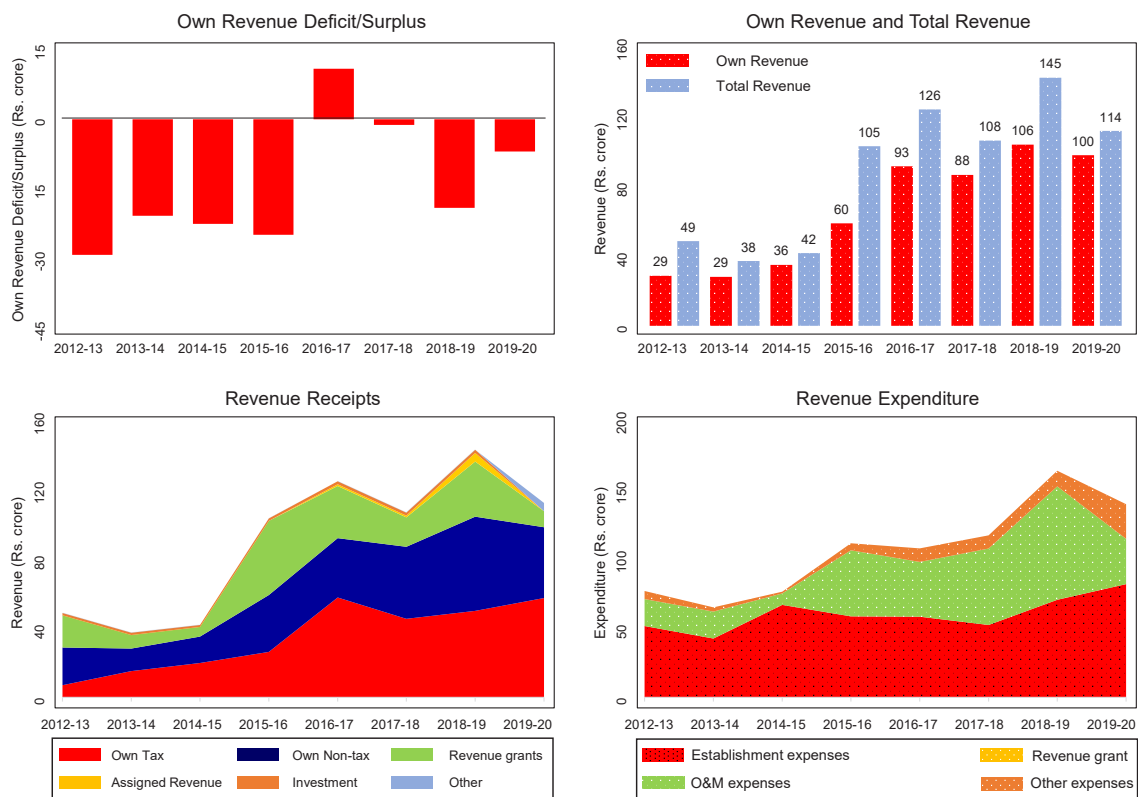
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

RANCHI

1.35 MILLION (2020*)

JHARKHAND



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20
Estab./Admin [^]	39.3	32.5	51.0	44.7	44.5	39.9	53.8	62.5
Salaries	31.1	29.7	46.8	32.4	36.3	36.6	49.4	52.3
O&M	14.9	14.9	6.4	36.4	30.2	42.2	62.6	25
Others	4.4	2.3	1.0	3.8	7.4	7.3	8.7	19.16
Total Expenditure	58.7	49.6	58.3	85.0	82.2	89.4	125.1	106.7
Own Revenue*	29.1	28.6	35.6	59.9	93.2	88.2	105.8	99.6
Own Revenue Surplus/Deficit	-29.6	-21.0	-22.8	-25.2	11.0	-1.2	-19.3	-7.0
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20
Own Tax	7.2	15.3	20.1	26.6	58.5	46	50.6	58.13
Own Non Tax	22.0	13.3	15.4	33.3	34.7	42.2	55.2	41.5
Rev Grants	18.9	7.9	5.7	43.4	30.5	17.2	32.3	9.4
Assigned Revenue	0.0	0.0	0.0	0.0	1.0	1	5	0
Investment/Interest/FD	1.3	1.4	1.1	1.4	1.8	1.8	1.9	0
Other	0.0	0.0	0.0	0.2	0.0	0	0	4.8
Total	49.4	37.8	42.4	104.9	126.5	108.2	145.0	113.8

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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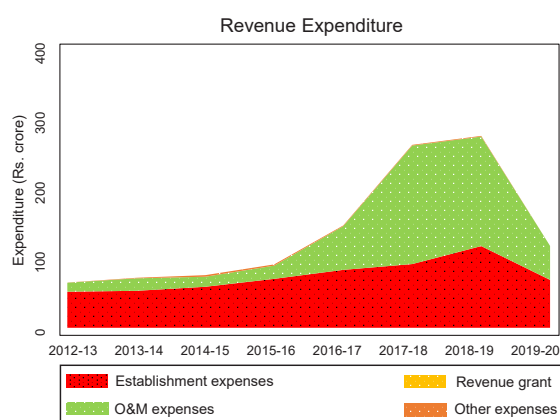
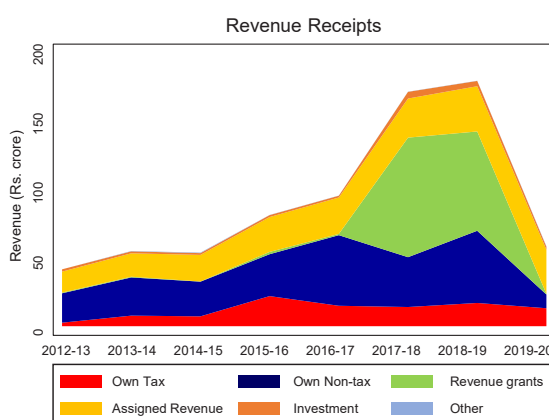
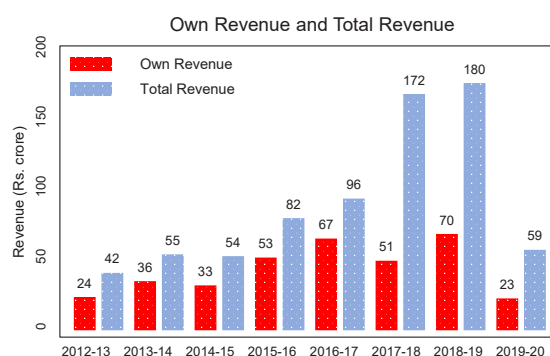
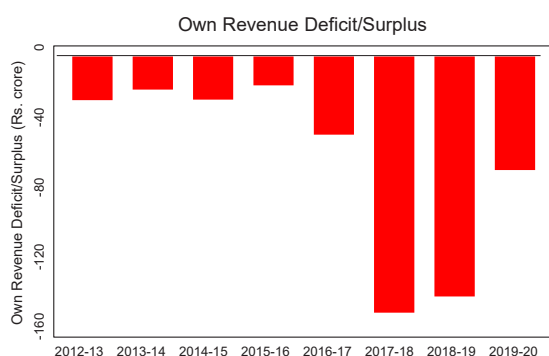
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

SHIMLA

1.93 MILLION (2020⁺)

HIMACHAL PRADESH



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 RE	2018-19 BE	2019-20
Estab./Admin [^]	39.8	40.8	45.2	54	63.9	70.2	90.17	52.7
Salaries	37.5	38.5	43.6	50.9	57.2	67.08	87.1	51.1
O&M	9.8	13.8	11	14.5	48.1	130.9	120.8	37.6
Others	0.3	0.6	1.9	1.4	0.9	0.7	0.7	0
Total Expenditure	49.9	55.2	58.1	69.9	112.9	201.8	211.67	90.3
Own Revenue	24.1	35.7	32.6	52.8	66.7	50.5	69.92	23.2
Own Revenue Surplus/Deficit	-25.8	-19.5	-25.5	-17.1	-46.2	-151.3	-141.75	-67.1
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 RE	2018-19 RE	2019-20
Own Tax	2.6	7.7	7.3	22	15	14.02	17.02	13.2
Own Non Tax	21.5	28	25.3	30.8	51.7	36.48	52.9	10
Rev Grants	0.5	0.6	0.1	1.6	0.8	87.5	72.6	0.5
Assigned Revenue	15.4	17.1	19.5	25.5	26.7	28.7	33.1	32.3
Investment/Interest/FD	1.6	1.4	1.3	1.4	1.3	4.8	3.9	2.1
Other	0.1	0.3	0.4	0.2	0.2	0.2	0.1	0.4
Total	41.7	55.1	53.9	81.5	95.7	171.7	179.62	58.5

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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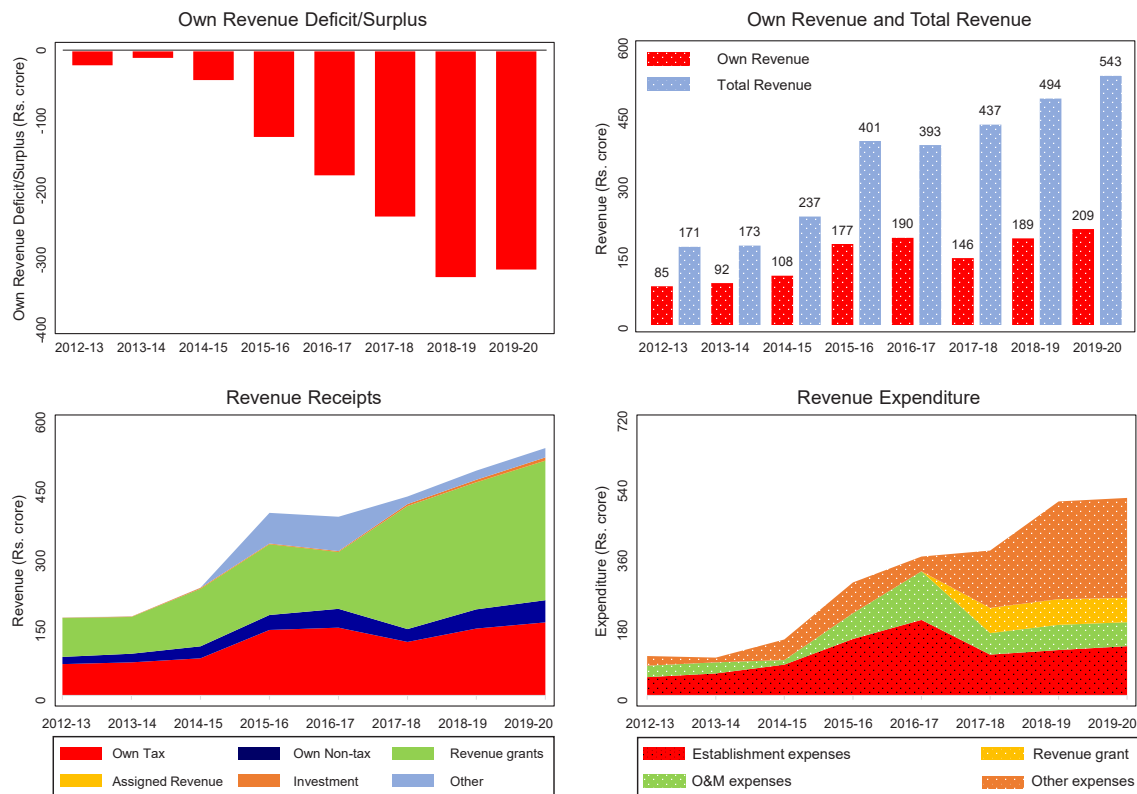
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

THIRUVANANTHAPURAM

2.14 MILLION (2020⁺)

KERALA



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 RE	2018-19 BE	2019-20 BE
Estab./Admin [^]	48.8	58.7	82.2	150.7	201.1	108.9	120.9	131.1
Salaries	42.4	54.9	79.5	147.3	194.9	101.9	113.4	125.9
O&M	30.5	29.3	12	68.5	129.7	57.2	67.4	64.2
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	66.8	68.4	64.4
Others	25.6	12.8	55.1	81.7	39.3	152.9	260.2	266.5
Total Expenditure	104.9	100.8	149.3	300.9	370.1	385.8	516.9	526.2
Own Revenue	84.7	91.5	107.7	176.6	190.1	145.9	189	209.2
Own Revenue Surplus/Deficit	-20.2	-9.3	-41.6	-124.3	-180	-239.9	-327.9	-317
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20 BE
Own Tax	68.7	72.8	81.7	144	148.8	117.7	147	160.6
Own Non Tax	16	18.7	26	32.6	41.3	28.2	42	48.6
Rev Grants	85.5	80.8	126.8	155.5	125	270.1	279.3	306.7
Assigned Revenue	0	0	0	0	0	0	0	0
Investment/Interest/FD	0.4	0.9	1.9	1.6	2.1	4.2	5.3	7.03
Other	0	0.1	0.1	67.4	75.4	16.6	20.1	20.2
Total	170.6	173.3	236.5	401.1	392.6	436.8	493.7	543.13

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

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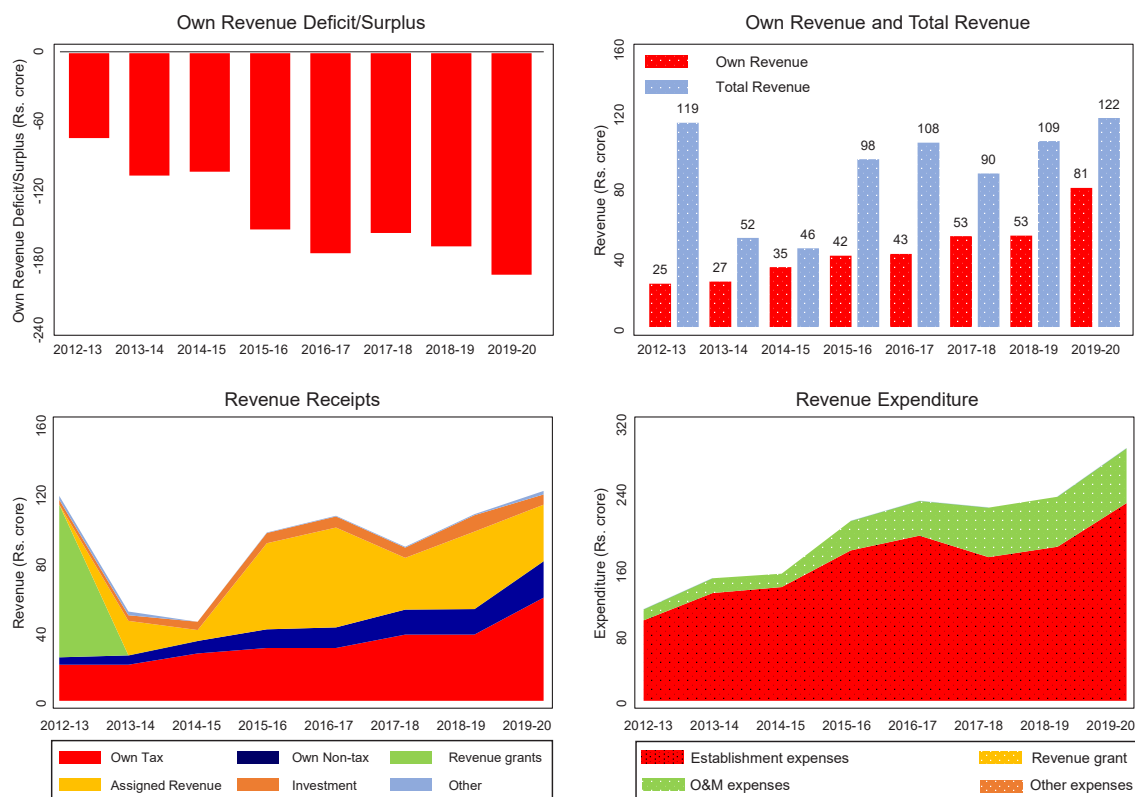
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

VARANASI

1.61 MILLION (2020⁺)

UTTAR PRADESH



*Own Revenue includes own tax revenue and own non-tax revenue.

Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 RE	2018-19 BE	2019-20 RE
Estab./Admin [^]	87.9	117.6	124.1	164.1	180.3	156.8	168.2	215.7
Salaries	87.1	116.9	117.6	150.8	164.8	135.95	145.9	188.8
O&M	11.8	16.2	14.7	32	37.8	53.9	54.5	59.8
Others	0	0	0	0	0	0	0	0
Total Expenditure	99.7	133.8	138.8	196.1	218.1	210.7	222.7	275.5
Own Revenue	25.3	26.5	34.9	41.6	42.7	53.1	53.4	81.3
Own Revenue Receipts/Surplus	-74.4	-107.3	-103.9	-154.5	-175.4	-157.6	-169.3	-194.2
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 RE	2018-19 BE	2019-20 RE
Own Tax	21	21	27.6	30.8	30.8	38.5	38.5	60.1
Own Non Tax	4.3	5.5	7.3	10.8	11.9	14.6	14.9	21.2
Rev Grants	88.9	0	0	0	0	0	0	0
Assigned Revenue	0.1	20	6.3	50.1	58.1	30.1	45.1	32.8
Investment/Interest/FD	2.7	3.3	4.8	6	6.5	6	9.5	6
Other	2.3	2.2	0	0.3	0.4	0.5	0.6	2
Total	119.3	52	46	98	107.7	89.7	108.6	122.1

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

- Missing values.

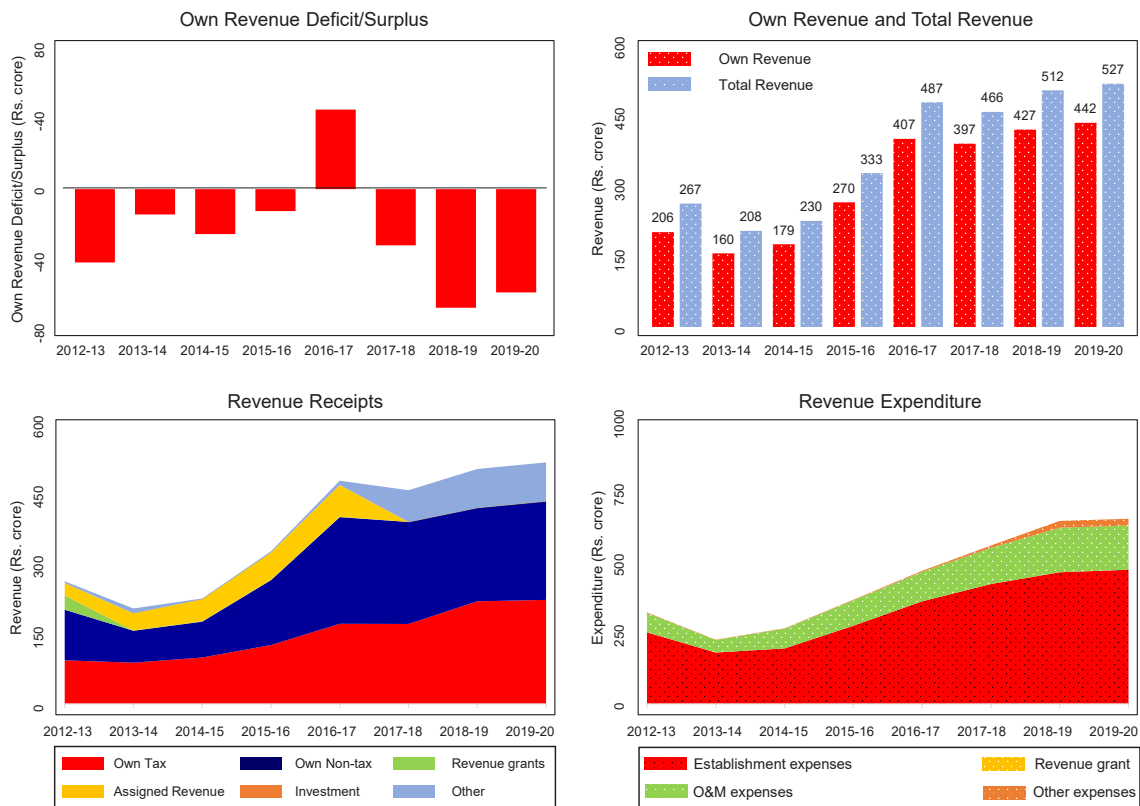
BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

VIJAYAWADA

1.82 MILLION (2020⁺)

ANDHRA PRADESH



Expenditure	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20 BE
Estab./Admin [^]	194.1	139.6	150.5	211.8	278.3	325.1	356.7	363.6
Salaries	166.2	133.6	148.9	204.2	267.8	265.3	294.7	293.6
O&M	52.8	33.4	53.6	69.3	79.7	97.9	121.1	119.7
Others	1.2	1.3	1.2	1.5	2.9	6.42	18.3	18.4
Total Expenditure	248.1	174.3	205.3	282.6	360.9	429.42	496.1	501.7
Own Revenue	205.6	159.6	179.2	269.9	407.1	396.8	427.3	441.84
Own Revenue Receipts/Deficit	-42.5	-14.7	-26.1	-12.7	46.2	-32.62	-68.8	-59.86
Revenue Receipts	2012-13	2013-14	2014-15	2015-16 RE	2016-17 BE	2017-18 BE	2018-19 BE	2019-20 BE
Own Tax	95.1	90.1	101.3	128.6	174.6	174.4	223.5	226.8
Own Non Tax	110.5	69.5	77.9	141.3	232.5	222.4	203.8	215.04
Rev Grants	31	0.4	0.9	0.8	0.9	0	0	0
Assigned Revenue	26.8	37.6	48.3	59.5	69.3	93.5	92.1	76.7
Investment/Interest/FD	0.5	0	0	0.1	0.2	0	0	0
Other	3.3	10.6	1.5	2.8	9	68.9	84.8	84.7
Total	267.2	208.2	229.9	333.1	486.5	559.2	604.2	603.24

* Own Revenue includes own tax revenue and own non-tax revenue.

[^] Establishment expenses are inclusive of salary/wages.

- Missing values.

BE(Budget estimates) & RE (Revised estimates).

+ Population estimates based on IHS analysis.

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Note on Methodology

Indian Municipal Finance 2022: An Update presents a snapshot of comparable data on finances for 26 ULBs across the country for the FY 12–19 period. The assessment methodology for this update is consistent with the methodology adopted for *Indian Municipal Finance 2022*.

The panel data presented has been collected from the budget sheets or annual financial statements of the ULBs. Two major heads of particulars are identified from the budget statements, revenue receipts and revenue expenditure.

Revenue Receipts

Five sources of revenue receipts are reported: own tax, own non-tax, grants, assigned revenues, income investments, fixed deposits and interest gains, and other receipts. Property taxes are the main component of tax sources, while fees and user charges constitute the most significant non-tax revenue source. Table M1 provides a comprehensive list of revenue sources under each head, considered for this study. From these, 'Own Revenue' is calculated for each ULB as follows:

$$\text{Own Revenue} = \text{Own Tax Revenue} + \text{Own Non-tax Revenue}$$

Table M1: Indicative revenue sources of urban local bodies

Category	Source
Tax Revenue	Property tax, advertisement tax, tax on animals, vacant land tax, taxes on carriages and carts, tax on consumption and sale of electricity, toll tax
Non-tax Revenue	User charges, trade licensing fee, town planning charges, building permission fees, sale and hire charges, lease rentals
Revenue Grants	Plan grants from state and central government under various schemes and programmes, and non-plan grants from state government to compensate for loss of income, specific transfers
Assigned Revenue	Entertainment tax, surcharge on stamp duty, professional tax, motor vehicles tax
Investments/Interest Earned	Income from investment, interest on savings, house building advance, fixed deposits.
Others	Law charges/costs recovered, cess, lapsed deposits, fees, fines and forfeitures, rent on tools and plants, miscellaneous sales, rent on shopping complex, shops, playgrounds, marriage and community halls, and stadium.

Note: The list of sources is only indicative since there are notable differences in the revenue particulars of each state.

Revenue Expenditure

Revenue expenditure is reported under the following heads: establishment and administration, O&M, and others. Table M2 captures the details of expense categories under major heads. Salaries and wages, although a part of the establishment/administrative expenditure, are also reported separately for each ULB since they form a major part of the total revenue expenditure. For some ULBs, expenditure on programs, provisions and write offs is relatively higher and has been included in the 'others' category.

Table M2: Indicative revenue expenditure of urban local bodies

Category	Source
Establishment and Administrative	Salaries of staff, allowance, wages, pensions and retirement benefits; rents, rates and taxes; office maintenance; legal charges; communications, printing and stationery; travel expenditure
Operations and Maintenance	Power and fuel charges, bulk purchases, stores, hire charges, repairs and maintenance and interest payments made on loans

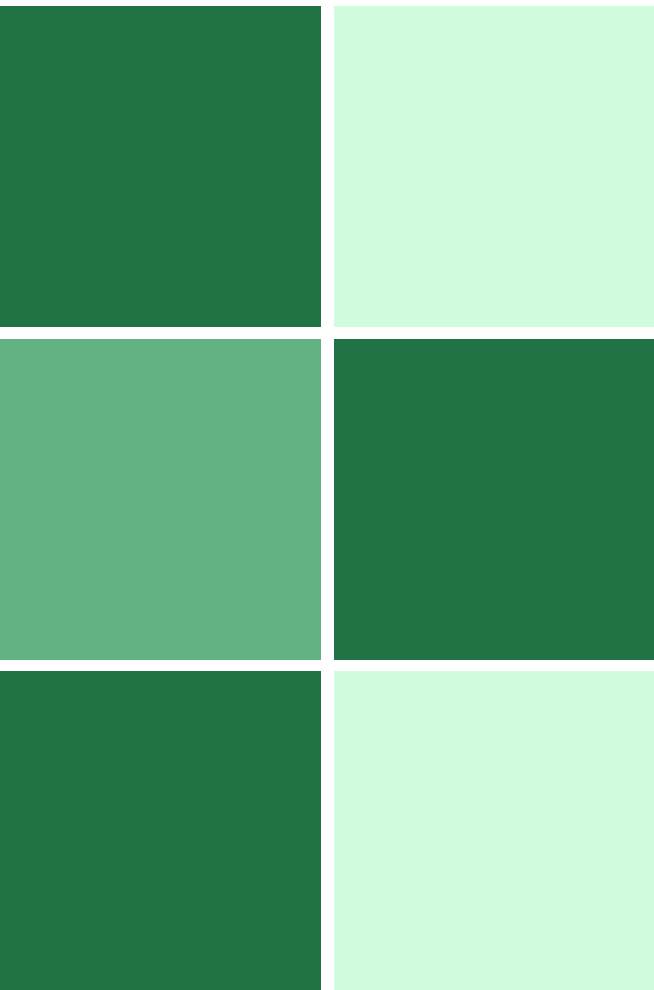
Note: The list of expenses is only indicative since there are notable differences in the revenue particulars of each state.

It is important to highlight certain data related issues and limitations underlying the present analysis. Two significant challenges were experienced. One, there is multiple budget and accounting documentation (actual, budget estimates and revised estimates) and thus there are associated concerns about over-estimation and under-estimation of budget information, a widely recognised issue (Vasishta, S., & Thakur, D., 2018). Two, the lack of standardised information across categories makes the task of comparison between ULBs and across years difficult and leads to some element of subjectivity in categorisation.

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