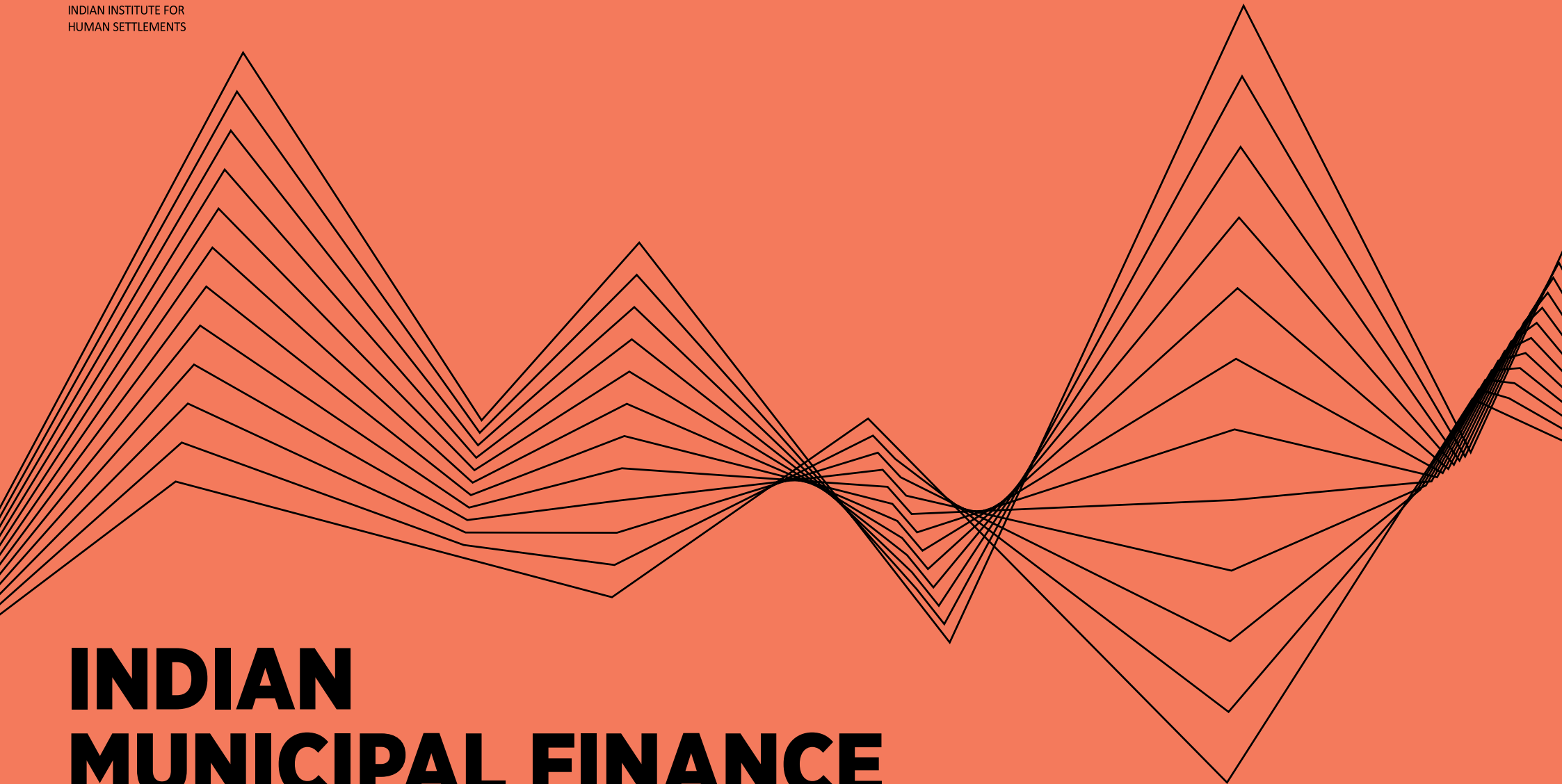
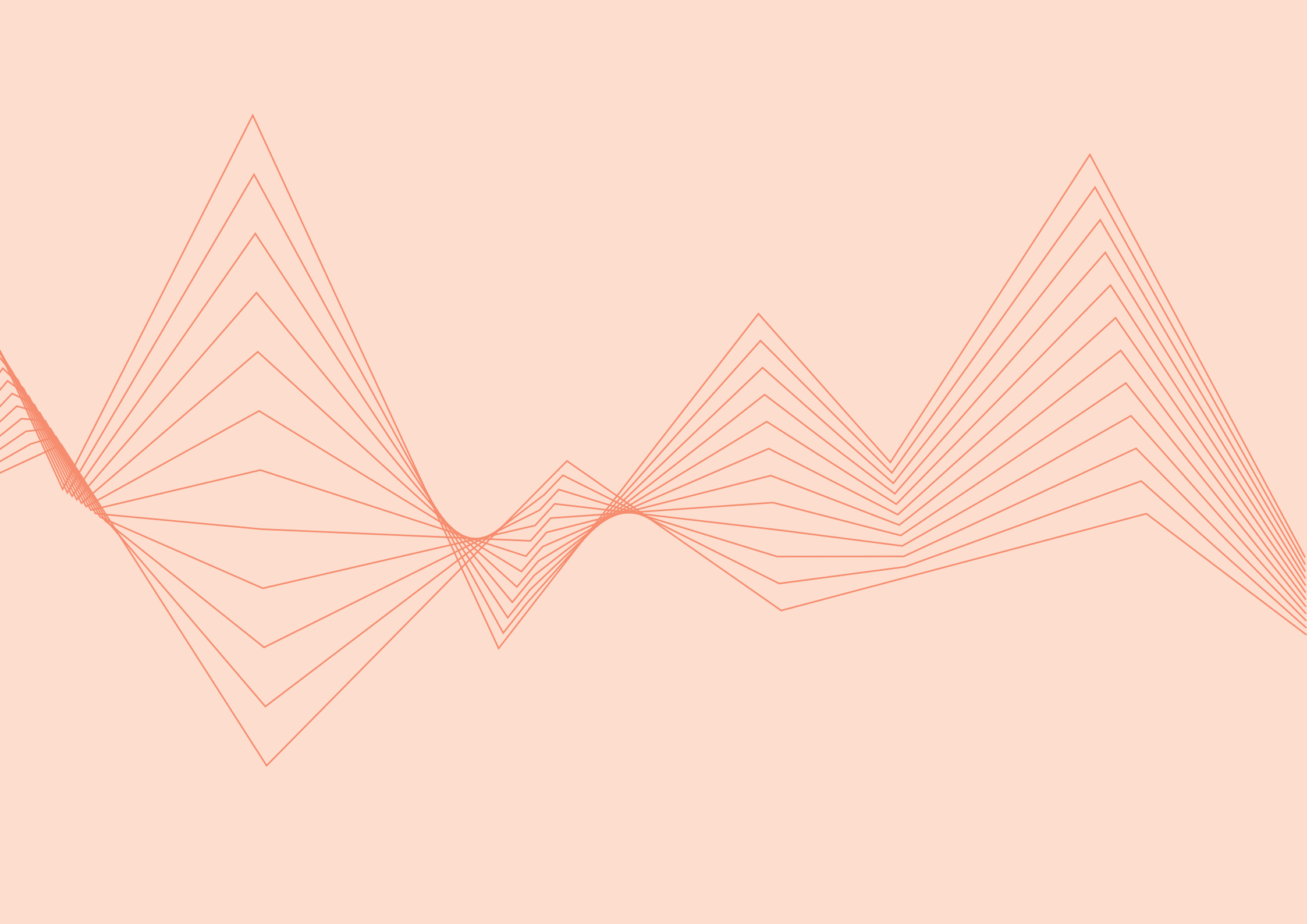


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# **INDIAN MUNICIPAL FINANCE 2023**



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## INTRODUCTION

Strengthened municipal finances are critical to realising the growth and development opportunities India's urbanisation presents. However, despite the scaffolding for fiscal empowerment created by a Constitutional mandate, a buoyant economy, a series of national fiscal reforms and innovations, and availability of technology, incentives, and resources for institutional reform from national urban flagship programmes, Indian urban local bodies (ULBs) continue to struggle financially, with implications for the salience they enjoy with respect to urban affairs.

*Indian Municipal Finance 2023* continues our work on municipal finances. The present analysis focuses on 33 ULBs and analyses relevant indicators from the revenue and expenditure heads, particularly with a view to assessing whether earlier trends from 2012-13 onwards captured in *Indian Municipal Finance 2022* and a subsequent update to it have sustained or discontinued.

In analysing these trends, the focus has been on: (a) share of tax and non-tax revenue in total revenue receipts; (b) share of intergovernmental transfers (IGTs) in total revenue receipts; (c) share of establishment and administrative expenditures in total revenue expenditure; and, (d) share of operation and maintenance (O&M) expenditures in total revenue expenditure.

Additionally, *Indian Municipal Finance 2023* analyses sectoral capital expenditure across select infrastructure categories (roads/ bridges/ flyovers, water and sewerage, street lighting, solid waste management (SWM), and storm water drainage) for 16 ULBs to understand the structure of capital expenditure Indian ULBs make and broadly reflect on priorities across different size classes of cities.

Cities have been classified into three major categories: Class I-A cities, with population over 50 lakh; Class I-B cities, with population between 10 to 50 lakh; and, Class I-C

cities, with population between 1 to 10 lakh. IHS population estimates for 2023 have been used (Malladi, T., et al., 2017), and the 33 ULBs analysed include 4 Class I-A, 19 Class I-B, and 10 Class I-C cities. Together, these 33 ULBs account for a little over a sixth of India's current estimated urban population.

## KEY OBSERVATIONS AND FINDINGS

### Revenue Receipts and Expenditures

**The structure of revenue receipts of Indian ULBs remains largely unchanged, with IGTs maintaining their significance all through the last decade.** The major source of revenue for ULBs are tax revenue, such as property tax, water tax, and other kinds of taxes; non-tax revenue, which includes various service and user charges; IGTs, including revenue grants and assigned revenues; and other receipts, typically income from investment or interest and other miscellaneous sources.

As presented in Table (1), IGTs have retained their significance over time. While IGTs generally accounted for between 30-35 per cent of total revenue receipts of ULBs for much of the period between 2012-13 and 2016-17, their share in total revenue receipts has been around 40 per cent or more in the last five years. This owes to fluctuations in tax revenues, as non-tax revenues have consistently accounted for about 15-20 per cent of total revenue receipts over the last decade. The fluctuation in tax revenues could be arising from a small sample but it is a trend that needs to be watched to understand if IGTs are off-setting declining tax revenues.

While the share of non-tax revenues to total revenue receipts has not changed significantly in Class I-B and Class I-C cities over the last decade (it has dipped from about 21 per cent in 2012-13 to about 14 per cent in 2021-22 in Class I-A

**Table 1: Composition of Total Revenue Receipts of ULBs (Class I-A, I-B, & I-C Cities Combined)**

Proportion of Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Tax Revenue	42%	37%	39%	38%	40%	29%	35%	41%	38%	32%
Non-Tax Revenue	19%	19%	18%	18%	20%	17%	21%	17%	15%	15%
Revenue Grants	18%	20%	20%	24%	19%	38%	32%	26%	32%	41%
Assigned Revenue	13%	14%	12%	12%	11%	7%	7%	9%	9%	6%
Other Receipts	8%	10%	10%	7%	10%	9%	5%	8%	6%	5%

cities), the declining share of tax revenue in total revenue receipts is evident in all Classes of cities.

Over the 2012-13 to 2021-22 period, the share of tax revenues to total revenue receipts has declined from about 43 per cent to 36 per cent in Class I-A cities, from about 37 per cent to about 25 per cent in Class I-B cities, and from about 58 per cent to about 31 per cent in Class I-C cities. In all Classes of cities, IGTs appear to be offsetting the declining share of tax revenues. Their share in total revenue receipts, over the 2012-13 to 2021-22 period, has risen from about 26 per cent to about 44 per cent in Class I-A cities, from

about 46 per cent to about 55 per cent in Class I-B cities, and from about 23 per cent to about 48 per cent in Class I-C cities.

The highest revenue expenditure is incurred on establishment and administrative expenditure, mainly salaries. As presented in Table (2), establishment and administrative expenditures and O&M expenditures are the two major heads of revenue expenditure among Indian ULBs. While the former has accounted for around 45 per cent or more of total revenue expenditure for much of the last decade, O&M expenditure has generally been about a third of the total revenue expenditure during the period.

**Table 2: Composition of Total Revenue Expenditure of ULBs (Class I-A, I-B, & I-C Cities Combined)**

Proportion of Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment and Administrative Expenses	52%	52%	52%	47%	48%	40%	35%	44%	43%	45%
O&M Expenses	31%	31%	31%	32%	34%	31%	39%	28%	33%	36%
Other Expenses	17%	17%	17%	20%	18%	30%	25%	27%	24%	19%

While the share of establishment and administrative expenditure in total revenue expenditure has remained around 45-50 per cent for Class I-A and Class I-C cities through much of the last decade, there are indications of rationalisation efforts in Class I-B cities where their share has declined from a high of about 50 per cent in 2012-13 to about 40 per cent in 2021-22.

The share of O&M expenditure on average is higher in Class I-C cities compared to Class I-A and Class I-B cities. Over the years, O&M expenditure, on average, has accounted for a third of the total revenue expenditure in Class I-A and Class I-B cities and nearly 40 per cent of the total revenue expenditure in Class I-C cities.

### Sectoral Capital Expenditure

As mentioned above, data for 16 ULBs (2 Class I-A cities, 10 Class I-B cities, and 4 Class I-C cities) for the 2012-13 to 2020-21 period has been examined to reflect on sectoral capital expenditure across select infrastructure categories (roads/ bridges/

flyovers, water and sewerage, street lighting, SWM, and storm water drainage) to understand the structure of capital expenditure Indian ULBs make and reflect on priorities across different size classes of cities. This capital expenditure includes only expenditure on major infrastructure, and is not the total capital expenditure. The findings here need to be taken as indicative, given differences in interpretation across cities of each category of infrastructure.

### Roads, bridges, and flyovers are the highest component of sectoral capital expenditure, followed by environmental services (water supply, sanitation, and SWM).

Overall, roads, bridges, flyovers have generally accounted for about 40 per cent or more of the sectoral capital expenditure since 2015-16, followed by environmental services which has typically accounted for about 30-35 per cent of the sectoral capital expenditure since 2012-13. Within environmental services, SWM has received sustained 6-8 per cent share in most years since 2012-13, while sanitation expenditure has escalated post 2014-15. The share of capital expenditure towards street lighting has decreased from around 15 per cent or more between 2012-13 to 2016-17 to about 6-8 per cent post 2016-17.

**Table 3: Composition of Sectoral Capital Expenditure (Class I-A, I-B, & I-C Cities Combined)**

Proportion of sectoral capital expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Road / Bridge / Flyover	32%	29%	38%	45%	44%	35%	43%	53%	55%
Water Supply / Maintenance	11%	26%	14%	13%	11%	18%	13%	9%	11%
Sewerage / Drainage / Sanitation	9%	4%	7%	11%	12%	10%	9%	11%	12%
SWM	12%	6%	7%	5%	7%	9%	4%	8%	8%
Street Lighting	17%	20%	19%	13%	13%	6%	8%	6%	6%
Storm Water	19%	15%	15%	13%	13%	22%	23%	13%	8%



While the bulk of the sectoral capital expenditure across all Classes of cities is on roads, bridges, and flyovers, this is highest in Class I-A cities (in excess of 40 per cent for much of the 2012-13 to 2020-21 period) and lower in Class I-B cities (around 30 per cent for much of the 2012-13 to 2020-21 period) and Class I-C cities (around 25-30 per cent for much of the 2012-13 to 2020-21 period).

Other key priorities in Class I-A cities appear to be storm water (around 25 per cent for much of the 2012-13 to 2020-21 period) and SWM (around 6-8 per cent for much of the 2012-13 to 2020-21 period).

In Class I-B cities, it is water supply (around 30 per cent for much of the 2012-13 to 2020-21 period) and sewerage, drainage, and sanitation (around 12-13 per cent for much of the 2012-13 to 2020-21 period) that appear to enjoy the highest priority.

In Class I-C cities, priorities are more towards sewerage, drainage, and sanitation (around 28 per cent for much of the 2012-13 to 2020-21 period) and water supply (around 25 per cent for much of the 2012-13 to 2020-21 period).

**None of the 16 cities studied generates revenue surplus that enables it to spend on capital creation.** Cities are generating negative surpluses on the own revenue account, and capital spending is, by and large, driven by programme based IGTs. The ability of such capital creation to leverage more funds (for example, debt or other market-based instruments) is yet to materialise.

## REFLECTIONS

Decadal time-series data for 33 ULBs of different size classes from across the country reveals that the broad municipal finance scenario remains marked by high dependence on IGTs, fluctuations in tax revenue, high establishment and administrative expenses, limited spend on O&M, and capital spending driven largely by programme-based IGTs and not ULB-leveraged sources.

This suggests a case for examining why own revenue mobilisation among Indian ULBs remains in need of improvement despite frequent nudges from Central and State Finance Commissions and national flagship schemes and requires revisiting the current schema for incentivising such mobilisation. Notably, revenue mobilisation efforts bear closely on aspects of O&M, where insufficient current spend has portents for the performance of existing infrastructure and the sizeable investment being contemplated in new infrastructure.

The buoyancy in the economy presents an opportunity for better designed IGTs which encourage own revenue mobilisation and exploring of commercial financing options among ULBs. The creation of new and strengthening of existing state financial intermediaries would also be critical to achieving these objects.

Fluctuations in tax revenue, particularly at a time of high real estate development activity, rising property prices, and availability of technologies for improved enumeration, valuation, assessment, billing, and collection, signal scope for streamlining present efforts and improving efficiencies going forward.

An encouraging aspect of our analysis relates to the focus of smaller cities on improving local living conditions, as reflected to the priority they are according to capital expenditure in water, sanitation, and SWM. Such attention to local concerns is welcome and has potential to be leveraged to respond to several of the larger financial issues above that Indian ULBs are grappling with.



# Revenue and Expenditure of Cities

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## AMRITSAR

1.4 MILLION (2023#)

Punjab

## Amritsar (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration^	-	155.9	181.3	223.9	226.7	228.0	259.4	277.8	209.2	240.3
Salaries	-	144.0	169.1	210.9	187.7	217.0	248.8	267.8	200.0	230.0
O&M	-	46.7	54.0	61.4	58.6	126.0	140.0	168.0	160.9	100.8
Others	-	10.1	23.9	9.4	71.9	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	-	<b>212.7</b>	<b>259.1</b>	<b>294.7</b>	<b>357.2</b>	<b>354.0</b>	<b>399.4</b>	<b>445.8</b>	<b>370.1</b>	<b>341.1</b>
Own Revenue*	-	64.2	284.3	100.7	101.3	74.9	173.7	197.4	185.0	147.6
<b>Own Revenue Surplus/ Deficit</b>	-	<b>-148.4</b>	<b>25.2</b>	<b>-194.0</b>	<b>-255.9</b>	<b>-279.1</b>	<b>-225.7</b>	<b>-248.5</b>	<b>-185.1</b>	<b>-193.6</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	-	35.1	25.9	50.0	46.0	51.6	69.2	71.3	72.0	96.9
Own Non-Tax	-	29.1	258.4	50.7	55.3	23.3	104.5	126.1	113.0	50.7
Revenue Grants	-	4.6	47.0	0.0	90.0	74.0	42.0	0.0	0.0	0.0
Assigned Revenue	-	108.3	126.8	145.0	150.0	150.0	174.0	224.5	160.9	181.9
Investment/ Interest/ FD	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	-	32.9	25.3	14.0	15.9	5.1	10.3	23.5	20.0	25.0
<b>Total</b>	-	<b>210.0</b>	<b>483.6</b>	<b>259.8</b>	<b>357.2</b>	<b>304.0</b>	<b>400.0</b>	<b>445.4</b>	<b>365.9</b>	<b>354.5</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## BHOPAL

2.4 MILLION (2023#)

Madhya Pradesh

## Bhopal (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration <sup>^</sup>	169.5	209.3	239.8	297.6	345.7	243.5	295.5	415.2	440.8
Salaries	142.6	172.8	188.2	226.7	332.7	157.8	200.8	339.9	358.0
O&M	88.5	110.1	160.2	277.8	516.4	530.7	595.3	269.9	300.5
Others	147.2	216.9	295.8	248.7	363.4	95.6	208.3	170.3	172.1
<b>Total</b>	<b>405.1</b>	<b>536.3</b>	<b>695.7</b>	<b>824.2</b>	<b>1,225.6</b>	<b>869.8</b>	<b>1,099.2</b>	<b>855.4</b>	<b>913.4</b>
Own Revenue*	114.7	170.5	216.5	252.6	724.3	341.2	348.3	365.0	424.0
<b>Own Revenue Surplus/ Deficit</b>	<b>-290.4</b>	<b>-365.8</b>	<b>-479.3</b>	<b>-571.6</b>	<b>-501.2</b>	<b>-528.6</b>	<b>-750.9</b>	<b>-490.4</b>	<b>-489.3</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	86.4	107.7	109.3	126.8	241.6	267.6	274.4	302.9	326.7
Own Non-Tax	28.4	62.8	107.1	125.8	482.7	73.6	73.9	62.1	97.3
Revenue Grants	77.7	82.9	66.8	140.1	95.1	215.0	262.3	262.0	241.7
Assigned Revenue	148.6	183.3	179.7	237.5	238.0	357.7	349.1	315.5	300.5
Investment/ Interest/ FD	17.7	14.5	13.9	14.2	12.2	18.6	32.8	26.9	26.5
Other	18.3	20.8	24.4	60.4	228.4	3.3	8.0	18.4	3.5
<b>Total</b>	<b>377.1</b>	<b>472.0</b>	<b>501.3</b>	<b>704.8</b>	<b>1,298.0</b>	<b>935.8</b>	<b>1,000.6</b>	<b>987.8</b>	<b>996.2</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Road/ Bridge/ Flyover	8.0	5.3	31.9	24.5	76.1	24.1	56.2	48.3	47.1
Water Supply/ Maintenance	66.1	80.2	93.1	119.7	177.9	173.8	192.3	243.9	269.4
Sewerage/ Drainage/ Sanitation	5.8	1.9	5.6	8.9	15.0	17.3	19.7	35.4	39.5
SWM	1.0	4.1	4.1	14.2	115.0	67.5	79.9	140.3	98.2
Street Lighting	15.0	16.2	19.4	21.0	53.3	38.4	51.5	62.3	82.1
Storm Water	4.4	2.2	5.0	3.7	15.0	5.0	16.7	25.1	9.8
<b>Total</b>	<b>100.3</b>	<b>109.7</b>	<b>159.1</b>	<b>191.9</b>	<b>452.3</b>	<b>326.0</b>	<b>416.4</b>	<b>555.3</b>	<b>546.1</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages<sup>#</sup> Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## BHUBANESWAR

1.2 MILLION (2023#)

Odisha

## Bhubaneswar (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration^	39.1	58.9	63.4	91.8	85.3	75.5	85.9	91.6	88.6	87.4	101.4
Salaries	35.0	42.7	46.7	63.7	60.0	68.3	77.9	83.9	78.4	41.7	44.1
O&M	49.4	74.6	64.0	78.9	70.4	103.2	111.3	116.0	161.0	165.9	159.6
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	11.1	21.0	17.0	17.4	82.2	63.8
Others	6.0	116.9	11.7	215.0	37.0	1.8	0.7	1.3	6.9	100.6	39.9
<b>Total</b>	<b>94.5</b>	<b>250.3</b>	<b>139.1</b>	<b>385.7</b>	<b>192.8</b>	<b>180.5</b>	<b>197.9</b>	<b>208.9</b>	<b>256.5</b>	<b>353.9</b>	<b>364.6</b>
Own Revenue*	58.5	47.0	48.2	70.6	81.8	114.2	116.5	93.1	210.3	167.3	170.1
<b>Own Revenue Surplus/ Deficit</b>	<b>-36.0</b>	<b>-203.4</b>	<b>-90.9</b>	<b>-315.1</b>	<b>-111.0</b>	<b>-66.3</b>	<b>-81.4</b>	<b>-115.8</b>	<b>-46.2</b>	<b>-186.6</b>	<b>-194.5</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	39.2	31.5	35.8	53.6	51.4	59.1	64.8	57.0	158.0	81.2	96.6
Own Non-Tax	19.3	15.5	12.4	17.1	30.4	55.1	51.7	36.1	52.3	86.2	73.5
Revenue Grants	10.7	19.0	29.0	29.9	74.1	55.2	130.4	143.8	134.1	218.9	222.3
Assigned Revenue	50.1	80.9	79.3	77.0	69.5	70.0	77.2	83.3	91.4	78.4	82.3
Investment/ Interest/ FD	11.5	13.9	12.6	12.5	11.0	15.4	15.4	18.0	19.8	20.2	17.4
Other	0.0	0.0	1.7	4.1	2.1	0.5	2.6	1.2	1.3	2.3	1.9
<b>Total</b>	<b>130.9</b>	<b>160.7</b>	<b>170.8</b>	<b>194.1</b>	<b>238.5</b>	<b>255.3</b>	<b>342.1</b>	<b>339.4</b>	<b>456.9</b>	<b>487.1</b>	<b>493.9</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	19.1	54.2	23.2	34.0	32.5	7.6	67.1	5.1	1.9	34.1	57.9
Water Supply/ Maintenance	0.0	0.1	0.0	0.1	4.5	12.0	10.2	3.6	4.6	-	-
Sewerage/ Drainage/ Sanitation	10.2	7.0	6.0	14.3	20.2	48.4	37.4	36.5	0.0	40.8	50.0
SWM	33.7	29.5	45.2	48.0	57.2	0.0	0.0	17.9	54.2	1.5	0.9
Street Lighting	17.2	4.9	2.5	9.4	3.0	0.1	7.9	6.6	11.3	8.6	8.9
Storm Water	0.2	3.8	2.3	5.0	0.9	0.7	0.4	0.3	0.4	-	-
<b>Total</b>	<b>80.5</b>	<b>99.6</b>	<b>79.2</b>	<b>110.7</b>	<b>118.3</b>	<b>68.8</b>	<b>123.0</b>	<b>70.0</b>	<b>72.4</b>	<b>85.0</b>	<b>117.7</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## BIKANER

1.6 MILLION (2023#)

Rajasthan

## Bikaner (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Establishment/ Administration <sup>^</sup>	31.8	31.0	40.0	47.0	49.07	50.05
Salaries	29.8	27.9	36.2	44.2	31.92	34.84
O&M	6.2	6.1	16.5	12.5	26.65	38.43
Others	2.6	3.4	6.4	5.6	1.38	3.9
<b>Total</b>	<b>40.6</b>	<b>40.6</b>	<b>62.8</b>	<b>65.1</b>	<b>77.1</b>	<b>92.4</b>
Own Revenue*	2.5	3.6	3.4	9.8	46.5	52.3
<b>Own Revenue Surplus/ Deficit</b>	<b>-38.2</b>	<b>-37.0</b>	<b>-59.4</b>	<b>-55.3</b>	<b>-30.6</b>	<b>-40.0</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2015-16
Own Tax	1.0	1.1	1.3	7.1	41.58	44.65
Own Non-Tax	1.5	2.5	2.1	2.7	4.94	7.69
Revenue Grants	0.0	0.0	7.9	9.5	39.12	21.54
Assigned Revenue	25.3	27.9	39.5	33.7	32.86	34.2
Investment/ Interest/ FD	12.3	3.4	3.8	9.2	0	4.7
Other	0.1	1.1	1.6	1.9	2.24	4.41
<b>Total</b>	<b>40.2</b>	<b>36.0</b>	<b>56.2</b>	<b>64.1</b>	<b>120.7</b>	<b>117.2</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages<sup>#</sup> Source: IIHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## BENGALURU

11.4 MILLION (2023#)

Karnataka

## Bengaluru (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration^	632.3	630.1	721.3	795.0	908.0	1,282.1	898.0	1,550.0	1,659.8	1,518.1	1,548.2
Salaries	426.1	491.4	538.8	602.8	675.0	625.1	698.9	1,048.5	1,003.8	1,267.8	1,234.7
O&M	678.3	554.8	507.9	609.2	975.4	2,059.7	5,125.5	1,491.8	1,584.4	2,115.6	3,148.1
Revenue Grants, Contributions & Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.6	0.0	0.0
Others	584.1	466.4	522.8	886.0	1,090.3	4,037.0	3,795.0	3,335.7	2,651.3	434.2	468.8
<b>Total</b>	<b>1,894.7</b>	<b>1,651.3</b>	<b>1,751.9</b>	<b>2,290.2</b>	<b>2,973.7</b>	<b>7,378.8</b>	<b>9,818.5</b>	<b>6,377.5</b>	<b>5,904.1</b>	<b>4,068.0</b>	<b>5,165.2</b>
Own Revenue*	1,611.3	1,257.0	1,736.8	1,982.8	3,593.0	2,448.0	5,254.2	3,004.0	3,075.8	3,593.4	3,983.4
<b>Own Revenue Surplus/ Deficit</b>	<b>-283.4</b>	<b>-394.3</b>	<b>-15.2</b>	<b>-307.4</b>	<b>619.3</b>	<b>-4,930.8</b>	<b>-4,564.3</b>	<b>-3,373.5</b>	<b>-2,828.3</b>	<b>-474.5</b>	<b>-1,181.8</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	1,102.4	751.8	1,044.9	1,353.3	2,445.1	1,240.1	2,750.3	2,202.3	2,530.3	2,828.6	3,680.2
Own Non-Tax	508.8	505.1	691.8	629.5	1,147.9	1,207.9	2,503.9	801.7	545.5	764.8	303.2
Revenue Grants	0.0	0.0	0.0	0.0	0.0	4,545.6	3,665.3	738.8	1,021.8	4,749.5	2,000.0
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	0.0	4.4	0.3	0.5	20.0	0.0	0.0	0.0	0.0	75.0	70.0
Other	423.1	645.8	841.0	666.9	1,062.7	1,256.8	403.0	675.8	293.0	344.8	418.3
<b>Total</b>	<b>2,034.4</b>	<b>1,907.2</b>	<b>2,578.0</b>	<b>2,650.3</b>	<b>4,675.7</b>	<b>8,250.4</b>	<b>9,322.5</b>	<b>4,418.6</b>	<b>4,390.6</b>	<b>8,762.7</b>	<b>6,471.7</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	-	-	146.2	89.8	96.3	585.7	515.5	-	135.9	287.1	1,267.2
Water Supply/ Maintenance	-	-	1.7	2.7	2.3	35.0	76.3	-	6.2	18.1	64.3
Sewerage/ Drainage/ Sanitation	-	-	0.0	0.0	0.0	0.0	0.0	-	0.0	0.0	0.0
SWM	-	-	20.1	41.6	13.8	1,107.1	1,076.4	-	1,029.6	1,643.6	1,469.4
Street Lighting	-	-	-	-	-	-	-	-	306.4	295.2	361.2
Storm Water	-	-	60.5	105.3	86.5	268.5	361.9	-	13.3	36.3	51.4
<b>Total</b>	<b>-</b>	<b>-</b>	<b>228.5</b>	<b>239.4</b>	<b>198.9</b>	<b>1,996.2</b>	<b>2,030.0</b>	<b>-</b>	<b>1,491.5</b>	<b>2,280.2</b>	<b>3,213.5</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement



## Chas (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration^	0.6	1.6	1.0	2.8	4.5	9.5	14.5	15.8	27.9	32.1	36.9
Salaries	0.6	1.5	1.0	2.6	3.7	8.6	14.4	15.2	17.5	20.1	23.1
O&M	0.3	0.2	0.3	0.5	0.8	3.8	6.5	7.0	6.5	7.4	8.6
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	0.6	5.6	5.9	0.0	0.0	0.0
Others	2.4	2.6	3.8	5.8	8.6	0.1	0.5	0.1	0.0	0.1	0.0
<b>Total</b>	<b>3.3</b>	<b>4.4</b>	<b>5.1</b>	<b>9.1</b>	<b>13.9</b>	<b>14.0</b>	<b>27.1</b>	<b>28.8</b>	<b>34.4</b>	<b>39.6</b>	<b>45.5</b>
Own Revenue*	1.3	1.6	1.8	5.5	12.6	7.7	8.3	8.1	11.0	12.7	14.6
<b>Own Revenue Surplus/ Deficit</b>	<b>-2.0</b>	<b>-2.8</b>	<b>-3.3</b>	<b>-3.6</b>	<b>-1.3</b>	<b>-6.3</b>	<b>-18.8</b>	<b>-20.7</b>	<b>-28.6</b>	<b>-32.7</b>	<b>-30.8</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	0.7	0.9	0.8	2.7	7.7	6.5	6.5	6.3	6.9	8.0	9.4
Own Non-Tax	0.6	0.6	1.0	2.9	4.9	1.2	1.8	1.8	4.1	4.7	5.2
Revenue Grants	2.4	2.5	2.8	4.8	7.9	5.0	5.8	6.2	0.0	0.0	0.0
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	0.0	2.2	0.4	0.3	0.3	0.4	0.4	0.5	0.4	0.6	0.7
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0
<b>Total</b>	<b>3.7</b>	<b>6.4</b>	<b>5.1</b>	<b>10.6</b>	<b>20.8</b>	<b>13.1</b>	<b>14.5</b>	<b>14.8</b>	<b>11.7</b>	<b>13.4</b>	<b>15.4</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## CHENNAI

10.6 MILLION (2023#)

Tamil Nadu

## Chennai (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	769.1	899.4	1,011.7	1,304.9	1,474.2	1,273.1	1,664.2	1,467.7	1,437.1	1,653.6	1,958.1
Salaries	703.5	809.3	914.8	1,159.5	1,343.0	1,160.4	1,531.0	1,393.0	1,346.9	1,588.0	1,836.8
O&M	171.7	293.5	369.4	959.1	798.0	644.2	854.5	652.9	1,124.6	1,391.5	1,079.3
Others	120.9	137.2	198.4	222.8	336.1	611.9	775.8	716.4	454.3	668.0	575.9
<b>Total</b>	<b>1,061.8</b>	<b>1,330.0</b>	<b>1,579.5</b>	<b>2,486.8</b>	<b>2,608.4</b>	<b>2,529.2</b>	<b>3,294.4</b>	<b>2,837.0</b>	<b>3,016.0</b>	<b>3,713.1</b>	<b>3,613.4</b>
Own Revenue*	706.0	824.4	925.3	1,173.5	1,216.6	1,266.9	1,870.3	1,703.7	1,237.7	1,570.9	1,619.8
<b>Own Revenue Surplus/ Deficit</b>	<b>-355.8</b>	<b>-505.7</b>	<b>-654.3</b>	<b>-1,313.3</b>	<b>-1,391.8</b>	<b>-1,262.3</b>	<b>-1,424.1</b>	<b>-1,133.3</b>	<b>-1,778.3</b>	<b>-2,142.2</b>	<b>-1,993.6</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	616.4	692.7	794.2	851.6	951.6	1,018.5	1,442.3	1,434.1	848.3	1,216.3	1,292.1
Own Non-Tax	89.5	131.6	131.1	321.9	265.0	248.3	428.0	269.6	389.4	354.6	327.7
Revenue Grants	127.5	114.7	121.7	731.0	250.1	157.7	288.8	207.4	1,004.5	657.2	323.0
Assigned Revenue	641.8	561.5	500.3	820.0	865.0	680.1	677.0	644.8	652.6	660.0	670.0
Investment/ Interest/ FD	37.9	84.7	32.8	6.6	3.6	2.3	2.2	14.9	12.6	5.3	5.3
Other	78.3	129.0	190.3	189.7	232.4	169.9	178.0	107.7	124.4	173.7	206.7
<b>Total</b>	<b>1,591.4</b>	<b>1,714.3</b>	<b>1,770.3</b>	<b>2,920.8</b>	<b>2,567.7</b>	<b>2,276.8</b>	<b>3,016.3</b>	<b>2,678.4</b>	<b>3,031.8</b>	<b>3,067.1</b>	<b>2,824.8</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	64.7	88.3	33.6	45.3	140.2	84.1	176.5	145.7	309.7	316.2	257.4
Water Supply/ Maintenance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sewerage/ Drainage/ Sanitation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SWM	43.9	9.6	0.0	13.3	2.0	6.5	21.3	13.9	28.1	31.6	424.0
Street Lighting	28.7	102.8	98.5	133.5	158.1	19.7	179.7	75.2	51.5	42.7	45.2
Storm Water	137.1	173.2	138.8	131.0	68.6	706.4	784.7	470.9	229.8	551.3	1,251.4
<b>Total</b>	<b>274.5</b>	<b>373.9</b>	<b>270.9</b>	<b>323.1</b>	<b>368.8</b>	<b>816.7</b>	<b>1,162.2</b>	<b>705.7</b>	<b>619.1</b>	<b>941.8</b>	<b>1,978.0</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure

Source: Municipal Budget/ Annual Financial Statement

## COIMBATORE

2.8 MILLION (2023#)

Tamil Nadu

## Coimbatore (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	122.1	139.6	156.3	159.5	178.6	155.8	201.9	-	230.7	237.1	257.7
Salaries	110.5	127.6	142.8	145.3	160.0	141.3	183.7	-	-	-	-
O&M	128.3	135.7	178.0	192.4	207.2	100.5	161.2	-	274.2	215.6	237.1
Others	111.3	249.0	319.8	330.0	326.9	77.6	77.1	-	8.6	6.7	33.4
<b>Total</b>	<b>361.8</b>	<b>524.3</b>	<b>654.1</b>	<b>681.9</b>	<b>712.7</b>	<b>333.9</b>	<b>440.2</b>	-	<b>513.5</b>	<b>459.3</b>	<b>528.1</b>
Own Revenue*	207.4	265.6	304.6	357.8	412.2	200.8	219.0	-	249.0	268.2	302.5
<b>Own Revenue Surplus/ Deficit</b>	<b>-154.4</b>	<b>-258.7</b>	<b>-349.4</b>	<b>-324.2</b>	<b>-300.5</b>	<b>-133.1</b>	<b>-221.2</b>	-	<b>-264.6</b>	<b>-191.2</b>	<b>-225.6</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	117.4	143.1	147.3	163.2	195.3	144.0	157.6	-	142.8	155.5	178.0
Own Non-Tax	89.9	122.5	157.4	194.5	216.9	56.8	61.4	-	106.2	112.6	124.5
Revenue Grants	128.8	149.0	142.6	167.3	170.1	158.7	154.7	-	131.0	157.1	162.0
Assigned Revenue	32.7	29.3	31.8	42.6	46.0	36.4	37.8	-	34.2	41.0	56.0
Investment/ Interest/ FD	44.4	56.4	135.4	104.4	13.4	6.1	2.2	-	4.0	2.7	0.8
Other	44.5	41.9	28.3	32.3	40.9	62.8	54.8	-	30.2	28.4	50.0
<b>Total</b>	<b>457.7</b>	<b>542.2</b>	<b>642.7</b>	<b>704.3</b>	<b>682.6</b>	<b>464.8</b>	<b>468.5</b>	-	<b>448.4</b>	<b>497.4</b>	<b>571.4</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	88.3	49.5	117.7	159.7	117.7	158.8	62.1	-	132.7	24.1	123.1
Water Supply/ Maintenance	43.7	39.9	97.3	79.8	119.5	79.6	178.7	-	303.1	445.2	850.9
Sewerage/ Drainage/ Sanitation	24.4	28.2	28.4	121.9	61.5	33.9	70.6	-	39.5	35.9	221.4
SWM	21.6	17.5	21.1	19.8	20.3	-	-	-	1.0	0.9	1.0
Street Lighting	19.0	25.2	29.6	40.4	54.0	48.9	35.7	-	26.0	8.4	22.5
Storm Water	2.8	4.8	5.4	5.9	6.1	58.5	63.5	-	33.8	4.5	8.0
<b>Total</b>	<b>199.7</b>	<b>165.2</b>	<b>299.6</b>	<b>427.3</b>	<b>379.1</b>	<b>379.7</b>	<b>410.7</b>	-	<b>536.1</b>	<b>518.9</b>	<b>1,226.9</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## DAVANAGERE

0.5 MILLION (2023#)

Karnataka

## Davanagere (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	-	16.9	22.3	20.0	23.4	22.9	20.7	17.8	15.2	56.3	31.0
Salaries	-	15.8	21.2	18.3	21.7	20.1	14.5	15.0	13.1	50.7	26.1
O&M	-	20.6	21.3	21.4	41.0	53.8	67.7	76.0	72.7	75.2	116.1
Others	-	3.9	4.9	2.1	2.6	1.1	1.1	2.4	2.5	3.1	3.5
<b>Total</b>	-	<b>41.5</b>	<b>48.5</b>	<b>43.5</b>	<b>67.1</b>	<b>77.8</b>	<b>89.5</b>	<b>96.2</b>	<b>90.4</b>	<b>134.6</b>	<b>150.6</b>
Own Revenue*	-	15.9	17.1	18.6	22.8	34.8	41.2	38.9	41.3	83.0	55.7
<b>Own Revenue Surplus/ Deficit</b>	-	<b>-25.6</b>	<b>-31.4</b>	<b>-24.9</b>	<b>-44.3</b>	<b>-43.0</b>	<b>-48.3</b>	<b>-57.3</b>	<b>-49.1</b>	<b>-51.6</b>	<b>-94.9</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	-	9.8	9.8	9.8	9.9	16.8	21.0	15.6	19.5	25.8	35.3
Own Non-Tax	-	6.0	7.2	8.8	12.9	18.0	20.2	23.3	21.8	57.2	24.7
Revenue Grants	-	63.4	65.1	60.5	90.2	49.4	68.9	79.5	62.4	72.2	70.5
Assigned Revenue	-	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	-	1.7	0.4	0.4	1.1	3.3	2.1	3.6	2.4	3.5	2.2
Other	-	0.6	0.5	1.2	0.3	0.3	1.0	0.0	0.0	0.0	0.0
<b>Total</b>	-	<b>82.0</b>	<b>83.0</b>	<b>80.8</b>	<b>114.4</b>	<b>87.8</b>	<b>113.2</b>	<b>122.1</b>	<b>106.1</b>	<b>158.7</b>	<b>132.7</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Financial Statement/ Annual Financial Statement/ Balance sheet

## DEOGHAR

0.4 MILLION (2023#)

Jharkhand

## Deoghar (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	6.4	4.5	6.2	9.0	9.5	10.0	12.6	19.8	13.6	27.7	32.4
Salaries	5.8	3.6	5.4	7.2	7.3	8.7	9.0	16.1	11.2	22.8	23.0
O&M	1.1	0.4	0.9	1.1	0.8	2.2	3.4	1.4	1.1	1.0	3.5
Revenue grant	-	-	-	-	-	167.1	37.5	26.8	11.8	31.7	33.3
Others	2.6	6.2	8.9	12.4	19.8	0.0	0.0	0.0	0.0	0.4	0.4
<b>Total</b>	<b>10.0</b>	<b>11.1</b>	<b>16.0</b>	<b>22.5</b>	<b>30.1</b>	<b>179.3</b>	<b>53.5</b>	<b>48.0</b>	<b>26.5</b>	<b>60.8</b>	<b>69.6</b>
Own Revenue*	3.4	4.7	6.3	8.8	8.7	24.9	18.1	18.0	15.5	22.2	23.8
<b>Own Revenue Surplus/ Deficit</b>	<b>-6.6</b>	<b>-6.5</b>	<b>-9.7</b>	<b>-13.7</b>	<b>-21.5</b>	<b>-154.4</b>	<b>-35.4</b>	<b>-30.0</b>	<b>-11.0</b>	<b>-38.6</b>	<b>-45.8</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	3.1	4.0	5.0	7.4	5.7	19.1	14.5	14.6	12.7	17.2	18.3
Own Non-Tax	0.2	0.7	1.2	1.4	2.9	5.8	3.6	3.4	2.8	5.0	5.5
Revenue Grants	2.5	5.6	6.9	10.5	16.4	64.3	39.5	28.3	7.3	24.8	26.3
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	0.2	0.5	0.5
Other	0.1	0.0	0.0	0.2	0.2	0.0	0.3	0.2	0.0	0.1	0.1
<b>Total</b>	<b>6.1</b>	<b>10.4</b>	<b>13.3</b>	<b>19.6</b>	<b>25.3</b>	<b>89.5</b>	<b>58.3</b>	<b>46.9</b>	<b>23.0</b>	<b>47.5</b>	<b>50.7</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## DHANBAD

1.4 MILLION (2023#)

Jharkand

## Dhanbad (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	2.9	3.6	6.2	12.5	17.8	16.0	25.4	13.6	29.6	27.6	32.2
Salaries	2.3	3.4	5.2	11.2	13.9	13.7	22.8	12.7	28.3	-	-
O&M	0.7	0.5	5.0	2.6	5.5	2.4	19.3	9.5	12.8	45.5	56.8
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	0.9	6.9	8.9	37.5	20.8	43.1
Others	10.6	7.3	20.3	15.2	40.1	0.0	2.5	96.8	1.8	0.0	0.1
<b>Total</b>	<b>14.1</b>	<b>11.4</b>	<b>31.5</b>	<b>30.4</b>	<b>63.4</b>	<b>18.4</b>	<b>47.2</b>	<b>119.9</b>	<b>44.2</b>	<b>73.1</b>	<b>89.1</b>
Own Revenue*	3.4	5.2	23.9	35.6	38.5	14.9	52.3	35.2	41.5	78.5	88.2
<b>Own Revenue Surplus/ Deficit</b>	<b>-10.7</b>	<b>-6.2</b>	<b>-7.5</b>	<b>5.2</b>	<b>-24.9</b>	<b>-3.5</b>	<b>5.1</b>	<b>-84.7</b>	<b>-2.7</b>	<b>5.4</b>	<b>-0.9</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	2.7	4.4	21.9	28.5	24.0	8.0	18.0	19.5	20.5	50.0	52.0
Own Non-Tax	0.7	0.8	2.0	7.1	14.5	6.9	34.3	15.7	21.0	28.5	36.2
Revenue Grants	10.3	7.3	20.1	14.9	23.3	0.0	0.0	0.0	0.0	0.0	0.0
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	0.9	0.0	0.0	0.3	0.2	0.3	1.5	0.5	0.3	0.8	1.8
Other	0.0	0.0	0.0	0.0	0.0	0.2	0.5	0.0	0.5	0.1	0.1
<b>Total</b>	<b>14.7</b>	<b>12.5</b>	<b>44.1</b>	<b>50.8</b>	<b>62.1</b>	<b>15.4</b>	<b>54.3</b>	<b>35.7</b>	<b>42.3</b>	<b>79.4</b>	<b>90.0</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## ELURU

0.3 MILLION (2023#)

Andhra Pradesh

## Eluru (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Establishment/ Administration^	-	-	9.3	14.0	17.1	24.9	37.7
Salaries	-	-	5.0	8.1	8.0	9.7	15.8
O&M	-	-	5.2	16.2	15.9	19.1	28.8
Grants	-	-	-	-	7.3	55.9	75.1
Others	-	-	5.2	0.2	3.8	6.1	9.8
<b>Total</b>	<b>-</b>	<b>-</b>	<b>19.7</b>	<b>30.4</b>	<b>44.1</b>	<b>106.0</b>	<b>151.4</b>
Own Revenue*	-	-	17.0	25.8	31.4	34.0	46.0
<b>Own Revenue Surplus/ Deficit</b>	<b>-</b>	<b>-</b>	<b>-2.6</b>	<b>-4.5</b>	<b>-12.7</b>	<b>-72.0</b>	<b>-105.4</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Own Tax	-	-	13.3	19.7	14.2	17.3	24.5
Own Non-Tax	-	-	3.8	6.2	17.2	16.7	21.5
Revenue Grants	-	-	3.9	1.1	9.9	69.6	75.2
Assigned Revenue	-	-	4.4	3.4	0.0	0.0	0.0
Investment/ Interest/ FD	-	-	0.7	3.0	5.4	9.6	12.3
Other	-	-	2.4	3.1	0.0	0.0	0.0
<b>Total</b>	<b>-</b>	<b>-</b>	<b>28.4</b>	<b>36.5</b>	<b>46.7</b>	<b>113.2</b>	<b>133.5</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Corporation Budget / Annual Financial Statement

## GANGTOK

0.3 MILLION (2023#)

Sikkim

## Gangtok (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration <sup>^</sup>	3.5	3.9	3.7	3.9	4.3	4.6	6.7	7.8	7.8
Salaries	2.9	3.1	3.3	3.4	3.8	4.5	6.0	7.2	7.1
O&M	0.8	0.7	2.2	0.9	1.3	3.8	4.5	3.5	3.1
Others	0.2	0.3	0.3	0.4	0.4	0.4	0.7	1.0	1.2
<b>Total</b>	<b>4.4</b>	<b>5.0</b>	<b>6.3</b>	<b>5.2</b>	<b>6.1</b>	<b>8.8</b>	<b>11.9</b>	<b>12.3</b>	<b>12.1</b>
Own Revenue*	3.2	3.0	3.5	4.1	4.8	7.4	7.7	9.1	7.0
<b>Own Revenue Surplus/ Deficit</b>	<b>-1.2</b>	<b>-2.0</b>	<b>-2.7</b>	<b>-1.1</b>	<b>-1.3</b>	<b>-1.4</b>	<b>-4.2</b>	<b>-3.3</b>	<b>-5.1</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	0.3	0.0	0.3	0.0	0.5	1.2	0.9	1.0	0.6
Own Non-Tax	2.9	3.0	3.2	4.1	4.2	6.2	6.9	8.1	6.4
Revenue Grants	1.6	0.0	0.0	3.0	7.7	8.1	5.0	5.1	21.4
Assigned Revenue	0.0	2.0	2.2	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	0.3	0.3	0.2	0.1	0.3	0.5	0.8	0.9	1.0
Other	0.1	0.1	1.0	0.0	0.1	0.1	0.9	0.2	0.2
<b>Total</b>	<b>5.2</b>	<b>5.3</b>	<b>6.9</b>	<b>7.2</b>	<b>12.9</b>	<b>16.1</b>	<b>14.5</b>	<b>15.3</b>	<b>29.6</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement



## GAYA

0.6 MILLION (2023#)

Bihar

## Gaya (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration^	-	20.9	21.9	43.7	51.4	41.8	55.1	59.1	30.7
Salaries	-	20.7	21.5	43.1	50.7	41.1	53.7	57.6	30
O&M	-	3.0	2.8	7.7	12.0	9.9	13.9	11.4	0.02
Others	-	1.1	1.6	9.6	7.0	1.6	3.8	5.4	24.42
<b>Total</b>	-	<b>25.0</b>	<b>26.4</b>	<b>61.1</b>	<b>70.4</b>	<b>53.3</b>	<b>72.8</b>	<b>75.9</b>	<b>55.1</b>
Own Revenue*	-	8.9	11.2	14.2	34.3	15.5	37.7	49.3	15.7
<b>Own Revenue Surplus/ Deficit</b>	-	<b>-16.0</b>	<b>-15.2</b>	<b>-46.9</b>	<b>-36.1</b>	<b>-37.8</b>	<b>-35.1</b>	<b>-26.6</b>	<b>-39.4</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	-	5.5	5.4	9.6	25.3	9.3	28.1	32.2	15.5
Own Non-Tax	-	3.5	5.8	4.6	9.0	6.2	9.6	17.1	0.2
Revenue Grants	-	9.9	14.0	12.4	27.0	12.6	28.9	23.5	0
Assigned Revenue	-	8.1	7.8	9.3	11.5	9.9	11	15.5	11.8
Investment/ Interest/ FD	-	0.0	0.0	0.0	0.0	0	0	0	0
Other	-	0.0	0.0	0.0	0.0	0.7	0.3	0.3	0
<b>Total</b>	-	<b>26.9</b>	<b>33.0</b>	<b>35.9</b>	<b>72.8</b>	<b>38.7</b>	<b>77.9</b>	<b>88.6</b>	<b>27.5</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## GREATER HYDERABAD

10.1 MILLION (2023#)

Telangana

## Greater Hyderabad (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	668.4	758.7	847.1	1,071.6	1,175.0	1,238.9	1,485.0	1,629.6	1,532.0	1,521.4	1,569.3
Salaries	636.2	715.0	801.2	971.0	1,100.0	1,167.4	1,371.2	1,506.4	1,415.0	1,425.4	1,483.3
O&M	615.8	596.5	611.1	701.3	758.0	685.6	995.8	1,110.4	1,187.0	715.6	690.7
Others	31.7	14.9	15.3	30.4	36.4	14.7	59.1	67.9	31.0	363.0	540.0
<b>Total</b>	<b>1,315.9</b>	<b>1,370.1</b>	<b>1,473.5</b>	<b>1,803.3</b>	<b>1,969.4</b>	<b>1,939.2</b>	<b>2,539.9</b>	<b>2,807.9</b>	<b>2,750.0</b>	<b>2,600.0</b>	<b>2,800.0</b>
Own Revenue*	1,389.5	1,637.3	1,754.7	2,130.9	2,199.7	2,265.6	2,452.1	2,636.2	2,903.9	2,859.7	3,042.2
<b>Own Revenue Surplus/ Deficit</b>	<b>73.6</b>	<b>267.2</b>	<b>281.2</b>	<b>327.7</b>	<b>230.3</b>	<b>326.4</b>	<b>-87.8</b>	<b>-171.7</b>	<b>153.9</b>	<b>259.7</b>	<b>242.2</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	776.2	1,023.4	1,085.7	1,200.0	1,250.0	1,392.7	1,565.0	1,694.0	1,803.0	1,650.0	1,700.0
Own Non-Tax	613.3	613.8	668.9	930.9	949.7	872.9	887.1	942.2	1,100.9	1,209.7	1,342.2
Revenue Grants	9.9	24.4	18.0	34.6	39.8	3.1	15.2	14.4	3.7	381.5	360.5
Assigned Revenue	410.4	419.3	447.5	424.5	425.5	273.5	433.2	553.0	727.0	10.1	10.1
Investment/ Interest/ FD	26.2	113.3	116.7	100.0	100.0	20.2	1.2	1.2	10.2	24.0	15.0
Other	4.5	2.4	3.3	3.0	3.6	7.9	4.9	5.1	22.3	12.8	6.2
<b>Total</b>	<b>1,840.5</b>	<b>2,196.7</b>	<b>2,340.3</b>	<b>2,693.1</b>	<b>2,768.6</b>	<b>2,570.4</b>	<b>2,906.6</b>	<b>3,210.0</b>	<b>3,667.1</b>	<b>3,288.1</b>	<b>3,434.0</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	320.9	354.1	592.8	1,407.8	1,674.2	626.4	1,335.7	2,071.0	1,956.1	1,700.0	1,367.0
Water Supply/ Maintenance	41.5	86.5	46.1	69.4	83.1	24.8	252.6	60.6	24.0	90.0	100.0
Sewerage/ Drainage/ Sanitation	55.5	27.0	55.2	228.2	215.9	77.2		289.5	151.4	-	-
SWM	78.3	72.8	72.3	88.9	86.1	151.3	-	210.7	218.3	-	-
Street Lighting	171.8	226.5	219.4	242.7	259.9	55.1	41.2	74.7	51.0	130.0	78.0
Storm Water	133.8	141.0	163.0	302.8	312.2	104.1	415.0	230.2	220.0	150.0	490.0
<b>Total</b>	<b>801.8</b>	<b>907.9</b>	<b>1,148.9</b>	<b>2,339.8</b>	<b>2,631.3</b>	<b>1,038.9</b>	<b>2,044.4</b>	<b>2,936.7</b>	<b>2,620.8</b>	<b>2,070.0</b>	<b>2,035.0</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## GIRIDIH

0.2 MILLION (2023#)

Jharkhand

## Giridih (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	3.0	2.5	3.4	3.3	3.5	6.6	6.2	5.9	6.2	7.2	9.5
Salaries	2.9	2.4	3.4	2.9	3.3	4.9	5.5	5.3	5.7	6.7	8.6
O&M	0.1	0.3	0.8	2.3	1.7	2.9	6.3	2	6.6	7.2	3.4
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	2	7.9	45	18.6	7.7	22.4
Others	7.2	8.0	15.5	14.7	20.8	0.4	1.1	0.5	1.1	1.6	0.1
<b>Total</b>	<b>10.3</b>	<b>10.8</b>	<b>19.7</b>	<b>20.2</b>	<b>26.0</b>	<b>11.9</b>	<b>21.5</b>	<b>53.4</b>	<b>32.5</b>	<b>23.7</b>	<b>35.4</b>
Own Revenue*	1.8	1.3	2.7	3.3	3.9	6.4	7.5	10.4	5.5	7.9	14.7
<b>Own Revenue Surplus/ Deficit</b>	<b>-8.4</b>	<b>-9.5</b>	<b>-17.0</b>	<b>-16.9</b>	<b>-22.1</b>	<b>-5.5</b>	<b>-14.0</b>	<b>-43.0</b>	<b>-27.0</b>	<b>-15.8</b>	<b>-20.7</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	1.4	0.8	1.5	1.8	2.1	2.3	1.6	3.0	2.5	2.6	4.50
Own Non-Tax	0.5	0.6	1.2	1.5	1.8	4.1	5.9	7.4	3.0	5.3	10.20
Revenue Grants	3.3	4.2	11.3	10.5	7.1	-	-	-	-	-	-
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-
Investment/ Interest/ FD	0.0	0.0	0.0	0.0	0.1	0.04	0.04	0.2	0.09	0.08	0.15
Other	0.0	0.1	0.0	0.3	0.1	0.1	0.02	0.02	0.01	0.04	0.01
<b>Total</b>	<b>5.1</b>	<b>5.6</b>	<b>14.1</b>	<b>14.1</b>	<b>11.1</b>	<b>6.5</b>	<b>7.6</b>	<b>10.6</b>	<b>5.6</b>	<b>8.1</b>	<b>14.9</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Financial Statement/ Annual Financial Statement

## GREATER WARANGAL

1.0 MILLION (2023#)

Telangana

## Greater Warangal (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration <sup>^</sup>	27.6	21.5	41.5	36.3	59.7	52.0	-	62.9	73.9	77
Salaries	24.1	17.1	24.6	29.5	44.5	42.0	-	51.0	57.0	62
O&M	19.9	74.3	37.7	39.6	41.2	78.9	-	68.8	178.8	106
Others	0.2	3.0	1.2	4.5	12.0	1.3	-	0.0	0.0	0
<b>Total</b>	<b>47.8</b>	<b>98.8</b>	<b>80.5</b>	<b>80.4</b>	<b>112.9</b>	<b>132.2</b>	<b>-</b>	<b>131.7</b>	<b>252.7</b>	<b>183.0</b>
Own Revenue*	60.2	60.8	109.4	119.1	164.5	209.8	-	158.8	170.1	183.5
<b>Own Revenue Surplus/ Deficit</b>	<b>12.4</b>	<b>-38.0</b>	<b>28.9</b>	<b>38.7</b>	<b>51.6</b>	<b>77.5</b>	<b>-</b>	<b>27.1</b>	<b>-82.6</b>	<b>0.5</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	36.6	29.9	52.8	45.4	69.5	96.7	-	67.0	78.0	80
Own Non-Tax	23.6	31.0	56.6	73.7	95.0	113.1	-	91.7	92.1	103.5
Revenue Grants	0.0	0.1	0.2	0.1	0.2	0.0	-	0.0	0.0	0
Assigned Revenue	7.8	2.3	2.0	4.0	21.8	37.6	-	7.6	28.0	0
Investment/ Interest/ FD	0.6	0.0	9.6	9.3	3.4	2.1	-	0.8	1.0	1
Other	1.0	0.0	0.9	4.5	5.0	2.6	-	0.0	0.0	0
<b>Total</b>	<b>69.6</b>	<b>63.2</b>	<b>122.0</b>	<b>137.1</b>	<b>195.0</b>	<b>252.0</b>	<b>-</b>	<b>167.2</b>	<b>199.1</b>	<b>184.5</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Road/ Bridge/ Flyover	10.1	23.1	15.4	14.8	22.1	23.3	-	34.5	52.5	-
Water Supply/ Maintenance	12.8	24.6	6.8	17.4	26.2	23.7	-	13.0	17.2	-
Sewerage/ Drainage/ Sanitation	6.3	10.2	5.7	24.6	54.8	28.7	-	11.2	44.7	-
SWM	1.0	0.4	1.2	1.7	3.6	1.9	-	0.3	1.7	-
Street Lighting	7.2	26.3	12.7	11.4	12.8	16.0	-	14.5	16.8	-
Storm Water	0.1	1.3	1.6	1.0	0.4	0.4	-	0.0	0.0	-
<b>Total</b>	<b>37.5</b>	<b>85.8</b>	<b>43.4</b>	<b>70.9</b>	<b>119.9</b>	<b>94.0</b>	<b>-</b>	<b>73.6</b>	<b>132.9</b>	<b>-</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages<sup>#</sup> Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## GURUGRAM

1.6 MILLION (2021#)

Haryana

## Gurugram (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration <sup>^</sup>	-	-	86.0	80.6	161.8	208.5	270.9	312.7	237.0
Salaries	-	-	15.5	14.3	17.9	153.5	196.5	234.8	185.9
O&M	-	-	188.0	176.0	212.8	106.6	346.7	692.6	555.3
Grants	-	-	-	-	-	10.0	10.0	70.0	50.0
Others	-	-	-	-	-	60.0	70.0	10.0	10.0
<b>Total</b>	-	-	<b>289.4</b>	<b>270.9</b>	<b>392.5</b>	<b>538.6</b>	<b>894.1</b>	<b>1,320.1</b>	<b>1,038.2</b>
Own Revenue*	-	-	165.2	1,532.2	1,524.7	434.9	514.5	1,667.3	3,498.2
<b>Own Revenue Surplus/ Deficit</b>	-	-	<b>-124.3</b>	<b>1,261.3</b>	<b>1,132.2</b>	<b>-103.7</b>	<b>-379.6</b>	<b>347.2</b>	<b>2,460.1</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	-	-	146.6	998.8	1,359.5	391.0	358.0	273.9	1,121.6
Own Non-Tax	-	-	18.5	533.4	165.2	43.9	156.5	1,393.4	2,376.6
Revenue Grants	-	-	29.0	30.0	75.0	98.0	0.0	0.0	0.0
Assigned Revenue	-	-	-	-	-	827.4	1,200.0	0.0	0.0
Investment/ Interest/ FD	-	-	33.0	67.0	78.0	71.0	70.0	0.0	0.0
Other	-	-	4.2	6.3	6.4	1.0	5.0	251.4	341.0
<b>Total</b>	-	-	<b>231.3</b>	<b>1,635.4</b>	<b>1,684.1</b>	<b>1,432.3</b>	<b>1,789.5</b>	<b>1,918.7</b>	<b>3,839.2</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Road/ Bridge/ Flyover	-	-	0.0	216.0	18.9	400.0	400.0	100.0	210.0
Water Supply/ Maintenance	-	-	10.1	10.0	5.2	7.0	25.0	50.0	110.0
Sewerage/ Drainage/ Sanitation	-	-	5.0	15.0	81.7	25.0	95.0	50.0	147.0
SWM	-	-	0.3	93.7	121.5	50.0	0.0	0.0	0.0
Street Lighting	-	-	5.7	20.0	50.0	30.0	30.0	60.0	70.0
Storm Water	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	<b>21.2</b>	<b>354.7</b>	<b>277.3</b>	<b>512.0</b>	<b>550.0</b>	<b>260.0</b>	<b>537.0</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Corporation Budget / Annual Financial Statement

## GUWAHATI

1.2 MILLION (2023#)

Assam

## Guwahati (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Establishment/ Administration <sup>^</sup>	55.0	56.5	69.9	109.8	115.4	136.7	178.5	200.0
Salaries	53.0	54.9	68.8	98.7	108.8	129.5	171.9	192.6
O&M	19.5	28.1	28.9	74.7	72.6	186.3	312.7	350.3
Others	8.8	9.4	10.7	39.2	59.0	24.8	37.7	42.1
<b>Total</b>	<b>83.3</b>	<b>94.0</b>	<b>109.5</b>	<b>223.8</b>	<b>247.1</b>	<b>347.8</b>	<b>528.9</b>	<b>592.4</b>
Own Revenue*	47.0	54.0	59.0	78.6	91.1	88.1	122.7	137.4
<b>Own Revenue Surplus/ Deficit</b>	<b>-36.3</b>	<b>-39.9</b>	<b>-50.5</b>	<b>-145.2</b>	<b>-156.0</b>	<b>-259.6</b>	<b>-406.2</b>	<b>-455.0</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Own Tax</b>	<b>41.4</b>	<b>46.8</b>	<b>50.8</b>	<b>65.8</b>	<b>76.2</b>	<b>74.5</b>	<b>105.8</b>	<b>118.5</b>
Own Non-Tax	5.6	7.2	8.2	12.8	14.9	13.6	16.9	18.9
Revenue Grants	26.3	34.7	43.3	40.0	55.0	223.2	269	289.3
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	7.3	3.0	3.1	3.2	3.5	4.0	3.5	3.9
Other	0.0	0.0	0.0	0.0	0.0	4.9	4.9	4.9
<b>Total</b>	<b>80.6</b>	<b>91.7</b>	<b>105.4</b>	<b>121.8</b>	<b>149.6</b>	<b>320.2</b>	<b>400.1</b>	<b>435.5</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Road/ Bridge/ Flyover	5.6	16.3	8.7	14.8	13.0	0.8	10.0	11.2
Water Supply/ Maintenance	0.9	0.6	1.1	1.7	1.9	2.3	10.8	12.2
Sewerage/ Drainage/ Sanitation	0.0	8.2	4.1	12.7	15.5	20.8	30.0	33.6
SWM	11.6	7.1	6.2	25.4	15.5	6.3	9.0	10.1
Street Lighting	5.9	8.5	7.9	13.1	11.0	30.3	41.7	46.7
Storm Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>24.0</b>	<b>40.7</b>	<b>28.0</b>	<b>67.7</b>	<b>56.9</b>	<b>60.5</b>	<b>101.5</b>	<b>113.8</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## HALDWANI

0.3 MILLION (2023#)

Uttarakhand

## Haldwani (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration <sup>^</sup>	13.8	11.7	13.4	14.0	15.1	28.4	-	35.8	34	34.4
Salaries	13.6	11.5	13.1	13.6	14.9	26.1	-	31.3	31.20	33.4
O&M	1.9	1.6	2.1	4.7	2.4	3.4	-	3.7	5.8	6.6
Grants	-	-	-	-	-	11.1	-	2.8	1.20	7.4
Others	0.5	1.0	3.1	1.6	1.9	0.6	-	0.9	2	3.7
<b>Total</b>	<b>16.2</b>	<b>14.3</b>	<b>18.6</b>	<b>20.3</b>	<b>19.4</b>	<b>43.5</b>	<b>-</b>	<b>43.2</b>	<b>43.0</b>	<b>52.1</b>
Own Revenue*	1.9	2.5	2.6	3.5	3.7	4.5	-	6.3	7.6	9.7
<b>Own Revenue Surplus/ Deficit</b>	<b>-14.2</b>	<b>-11.8</b>	<b>-16.1</b>	<b>-16.8</b>	<b>-15.7</b>	<b>-39.0</b>	<b>-</b>	<b>-36.9</b>	<b>-35.4</b>	<b>-42.4</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	1.2	1.3	1.1	1.2	1.6	1.5	-	2.3	3.20	2.8
Own Non-Tax	0.8	1.3	1.4	2.3	2.1	3.0	-	4	4	6.9
Revenue Grants	12.3	12.4	14.0	15.3	14.7	40.3	-	37.4	34.40	36.9
Assigned Revenue	0.0	0.0	0.0	0.0	0.0		-	-	-	-
Investment/ Interest/ FD	0.1	0.1	0.1	0.1	0.0	0.1	-	0.2	0	0.4
Other	0.4	0.1	0.1	0.3	0.0	0.4	-	0.1	0.2	1.4
<b>Total</b>	<b>14.6</b>	<b>15.1</b>	<b>16.7</b>	<b>19.1</b>	<b>18.5</b>	<b>45.3</b>	<b>-</b>	<b>44.0</b>	<b>42.6</b>	<b>48.4</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## HARIDWAR

0.4 MILLION (2023#)

Uttarakhand

## Haridwar (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration^	-	5.4	26.3	23.6	25.1	33.7	44.5	37.8	40.1
Salaries	-	5.1	25.2	23.1	24.7	32.8	43.9	37.4	38.7
O&M	-	3.8	0.3	0.3	1.5	1.2	1.5	7.7	11.2
Grants	-	-	-	-	-	-	-	0.0	2.3
Others	-	22.4	0.8	0.3	0.2	0.8	0.7	0.3	0.7
<b>Total</b>	-	<b>31.5</b>	<b>27.4</b>	<b>24.2</b>	<b>26.8</b>	<b>35.7</b>	<b>46.7</b>	<b>45.8</b>	<b>54.3</b>
Own Revenue*	-	5.5	7.0	5.3	7.2	10.6	10.8	8.6	16.8
<b>Own Revenue Surplus/ Deficit</b>	-	<b>-26.0</b>	<b>-20.4</b>	<b>-19.0</b>	<b>-19.6</b>	<b>-25.1</b>	<b>-35.9</b>	<b>-37.2</b>	<b>-37.4</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	-	1.6	1.6	0.8	2.0	3.8	7.6	4.7	6.6
Own Non-Tax	-	3.9	5.4	4.5	5.2	6.8	3.2	4.0	10.3
Revenue Grants	-	22.0	16.7	16.7	16.5	26.5	31.6	37.5	36.5
Assigned Revenue	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	-	0.9	0.5	0.6	0.6	0.2	0.2	0.5	0.4
Other	-	1.5	0.8	0.3	0.0	0.2	0.7	0.9	0.4
<b>Total</b>	-	<b>29.8</b>	<b>25.0</b>	<b>23.0</b>	<b>24.4</b>	<b>37.5</b>	<b>43.3</b>	<b>47.4</b>	<b>54.1</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement



## HUBBALLI

1.1 MILLION (2023#)

Karnataka

## Hubballi (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	69.3	71.6	83.4	160.8	164.9	116.08	95.37	118.4	45.2	239.2	258.1
Salaries	66.2	69.5	80.3	155.8	156.9	63.98	47.44	69.9	38.9	87.7	93.03
O&M	54.0	58.1	62.5	112.5	126.1	67.18	63.4	124	264.6	476.62	464.8
Others	8.9	4.5	14.1	31.9	32.5	17.42	8.73	52.3	34	79.3	97
<b>Total</b>	<b>132.2</b>	<b>134.1</b>	<b>160.1</b>	<b>305.2</b>	<b>323.5</b>	<b>200.7</b>	<b>167.5</b>	<b>294.7</b>	<b>343.8</b>	<b>795.1</b>	<b>819.9</b>
Own Revenue*	64.1	70.0	78.4	131.9	129.5	93.8	70.8	122.7	121.3	226.2	234.3
<b>Own Revenue Surplus/ Deficit</b>	<b>-68.1</b>	<b>-64.2</b>	<b>-81.7</b>	<b>-173.3</b>	<b>-194.0</b>	<b>-106.9</b>	<b>-96.7</b>	<b>-172.0</b>	<b>-222.5</b>	<b>-568.9</b>	<b>-585.6</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	30.5	39.1	39.5	72.8	56.6	40	46.86	91.6	88.5	96.33	96.5
Own Non-Tax	33.6	30.9	38.9	59.2	72.9	53.77	23.94	31.1	32.8	129.9	137.8
Revenue Grants	141.1	155.4	195.3	197.5	319.5	138.72	137.09	119.6	157.5	142.05	142.5
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0	0
Investment/ Interest/ FD	2.2	2.5	3.4	4.1	3.1	0.12	0.13	2.9	2.2	1	0.6
Other	2.5	1.7	2.9	3.0	3.5	1.44	0.15	3.7	3.1	3.9	4.1
<b>Total</b>	<b>210.0</b>	<b>229.6</b>	<b>280.0</b>	<b>336.5</b>	<b>455.6</b>	<b>234.1</b>	<b>208.2</b>	<b>248.9</b>	<b>284.1</b>	<b>373.2</b>	<b>381.5</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	19.8	13.3	18.5	22.9	22.0	13.24	15.66	31.9	47	95.9	101.6
Water Supply/ Maintenance	15.0	17.3	20.2	45.3	46.2	23.5	17.2	16.3	46.3	71.6	66.6
Sewerage/ Drainage/ Sanitation	5.4	7.1	8.3	15.4	12.0	4.41	4.01	10.7	11.1	33.2	28.9
SWM	1.8	1.8	0.9	1.7	2.2	50.57	46.09	65.83	55.8	62.3	64.5
Street Lighting	11.8	10.8	13.1	17.7	29.1	17.32	15.7	18.4	23.8	26.7	22.5
Storm Water	7.3	5.4	8.3	10.6	8.2	0.7	1	1.37	14.8	128.5	86.5
<b>Total</b>	<b>61.1</b>	<b>55.8</b>	<b>69.3</b>	<b>113.5</b>	<b>119.7</b>	<b>109.7</b>	<b>99.7</b>	<b>144.5</b>	<b>198.8</b>	<b>418.2</b>	<b>370.6</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## INDORE

2.8 MILLION (2023#)

Madhya Pradesh

## Indore (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration^	184.6	259.1	253.8	258.6	329.6	368.0	415.8	461.4	480.8
Salaries	162.9	190.5	231.5	232.1	287.0	310.9	348.4	413.4	417.2
O&M	194.5	239.3	258.3	217.0	305.7	471.0	481.2	395.3	390.1
Others	210.4	177.2	256.1	300.1	344.7	337.0	452.2	477.0	353.9
<b>Total</b>	<b>589.5</b>	<b>675.6</b>	<b>768.1</b>	<b>775.7</b>	<b>980.0</b>	<b>1,176.0</b>	<b>1,349.2</b>	<b>1,333.7</b>	<b>1,224.8</b>
Own Revenue*	298.2	331.4	336.3	409.0	536.5	456.6	767.3	767.3	668.3
<b>Own Revenue Surplus/ Deficit</b>	<b>-291.3</b>	<b>-344.2</b>	<b>-431.8</b>	<b>-366.7</b>	<b>-443.6</b>	<b>-719.4</b>	<b>-581.9</b>	<b>-566.4</b>	<b>-556.5</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	261.3	282.9	268.6	336.9	443.2	301.9	316.7	567.2	487.9
Own Non-Tax	36.9	48.5	67.7	72.1	93.2	131.7	139.9	200.1	180.4
Revenue Grants	50.7	53.3	55.2	85.2	146.5	112.0	149.5	247.3	269.8
Assigned Revenue	324.3	414.6	434.2	534.5	538.7	556.0	635.8	581.6	553.7
Investment/ Interest/ FD	9.3	2.5	8.3	6.4	10.2	9.8	16.6	22.0	16.0
Other	37.1	42.8	48.2	53.4	50.8	2.2	0.0	57.0	57.1
<b>Total</b>	<b>719.6</b>	<b>844.5</b>	<b>882.2</b>	<b>1,088.4</b>	<b>1,282.8</b>	<b>1,113.6</b>	<b>1,258.5</b>	<b>1,675.2</b>	<b>1,564.9</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Road/ Bridge/ Flyover	-	-	111.7	262.3	177.3	178.4	-	15.9	204.3
Water Supply/ Maintenance	-	-	27.9	154.7	425.9	727.8	-	308.4	425.5
Sewerage/ Drainage/ Sanitation	-	-	38.3	132.9	259.9	313.1	-	78.8	243.8
SWM	-	-	12.5	61.3	44.1	20.0	-	3.1	12.4
Street Lighting	-	-	42.4	67.3	92.2	102.0	-	49.4	598.8
Storm Water	-	-	0.0	0.0	0.0	0.0	-	0.0	0.0
<b>Total</b>	<b>-</b>	<b>-</b>	<b>232.7</b>	<b>678.4</b>	<b>999.5</b>	<b>1,341.3</b>	<b>-</b>	<b>455.6</b>	<b>1,484.8</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## JAIPUR

4.0 MILLION (2023#)

Rajasthan

## Jaipur (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	245.9	257.7	283.9	325.8	361.1	308.6	509.7	424.04	360.6	236.9	280.2
Salaries	232.3	241.8	275.5	310.1	343.2	288.1	481	407.6	345.7	222.2	265.6
O&M	96.0	174.0	131.2	227.7	313.2	204.8	317.3	165.6	201.5	147.7	169.1
Grants	-	-	-	-	-	-	-	-	0.0	0.7	0.7
Others	23.9	23.9	17.7	42.5	56.6	24.6	67.2	34.4	36.5	45.7	46.3
<b>Total</b>	<b>365.8</b>	<b>455.6</b>	<b>432.8</b>	<b>595.9</b>	<b>730.9</b>	<b>538.0</b>	<b>894.2</b>	<b>624.0</b>	<b>598.6</b>	<b>431.0</b>	<b>496.4</b>
Own Revenue*	286.0	364.1	367.0	607.2	797.4	518.0	772.4	530.2	669.9	192.7	226.3
<b>Own Revenue Surplus/ Deficit</b>	<b>-79.9</b>	<b>-91.5</b>	<b>-65.8</b>	<b>11.2</b>	<b>66.5</b>	<b>-20.0</b>	<b>-121.8</b>	<b>-93.8</b>	<b>71.3</b>	<b>-238.4</b>	<b>-270.1</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	199.8	234.7	271.4	463.1	519.3	366.8	548.1	441.8	459.1	92.7	115.0
Own Non-Tax	86.2	129.4	95.6	144.0	278.1	151.2	224.3	88.4	210.8	100.0	111.3
Revenue Grants	37.6	27.7	1.2	0.0	0.0	0.0	0.0	5.7	50.0	46.0	46.0
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	258.0	275.0
Investment/ Interest/ FD	2.1	3.6	0.5	5.0	7.0	2.9	6.0	12.6	9.5	1.0	1.0
Other	0.0	0.0	0.0	0.0	50.0	0.0	10.0	0.0	0.0	1.4	2.8
<b>Total</b>	<b>325.6</b>	<b>395.4</b>	<b>368.7</b>	<b>612.2</b>	<b>854.4</b>	<b>520.9</b>	<b>788.4</b>	<b>548.5</b>	<b>729.4</b>	<b>499.0</b>	<b>551.1</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	52.8	133.2	58.0	169.0	185.1	63.9	265.0	-	-	50.6	69.0
Water Supply/ Maintenance*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-	0.0	0.0
Sewerage/ Drainage/ Sanitation	19.3	65.9	17.8	54.2	67.0	46.6	28.8	-	-	12.0	17.0
SWM	39.0	64.4	65.0	94.0	166.0	82.7	100.0	-	-	60.3	60.3
Street Lighting	1.9	3.0	1.7	18.0	18.0	36.6	69.7	-	-	-	-
Storm Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-	0.0	0.0
<b>Total</b>	<b>113.0</b>	<b>266.5</b>	<b>142.6</b>	<b>335.2</b>	<b>436.1</b>	<b>229.8</b>	<b>463.5</b>	<b>-</b>	<b>-</b>	<b>122.9</b>	<b>146.3</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## KALABURAGI

0.7 MILLION (2023#)

Karnataka

## Kalaburagi (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration <sup>^</sup>	17.8	15.2	17.0	16.9	19.7	31.9	26.1	62.0	63.7
Salaries	14.5	12.3	13.0	13.5	14.8	-	-	-	-
O&M	33.4	44.6	39.9	45.4	55.9	62.3	66.0	35.7	39.2
Others	3.9	6.4	3.9	3.5	8.8	6.2	7.4	41.8	4.6
<b>Total</b>	<b>55.1</b>	<b>66.2</b>	<b>60.7</b>	<b>65.7</b>	<b>84.4</b>	<b>100.4</b>	<b>99.5</b>	<b>139.5</b>	<b>107.5</b>
Own Revenue*	23.0	20.2	24.1	25.3	45.9	38.5	112.5	39.0	41.0
<b>Own Revenue Surplus/ Deficit</b>	<b>-32.1</b>	<b>-46.0</b>	<b>-36.6</b>	<b>-40.4</b>	<b>-38.5</b>	<b>-61.9</b>	<b>13.0</b>	<b>-100.5</b>	<b>-66.5</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	9.7	9.9	12.3	14.6	18.3	16.5	29.4	21.4	25.1
Own Non-Tax	13.3	10.3	11.7	10.6	27.6	22.0	83.1	17.6	15.9
Revenue Grants	53.9	47.2	38.7	76.3	83.9	48.0	30.6	75.6	62.4
Assigned Revenue	-	-	-	-	-	-	-	-	-
Investment/ Interest/ FD	1.4	6.7	2.7	2.5	2.8	3.0	0.0	0.0	0.0
Other	3.1	5.9	2.7	1.2	1.3	0.5	0.0	15.5	3.0
<b>Total</b>	<b>81.3</b>	<b>80.0</b>	<b>68.2</b>	<b>105.2</b>	<b>133.8</b>	<b>90.1</b>	<b>143.1</b>	<b>130.1</b>	<b>106.4</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## KANPUR

3.3 MILLION (2023#)

Uttar Pradesh

## Kanpur (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration^	249.8	256.2	302.4	322.9	373.6	375.5	424.6	431.4	455.2	525.4	569.1
Salaries	236.1	237.6	260.0	300.3	350.3	360.1	404.2	413.9	427.6	495.6	535.6
O&M	59.5	82.1	149.3	217.8	162.7	93.4	108.8	80.7	134.8	178.4	159.0
Others	7.0	7.2	8.0	21.0	17.4	2.9	13.4	2.7	7.7	18.3	17.6
<b>Total</b>	<b>316.2</b>	<b>345.4</b>	<b>459.7</b>	<b>561.7</b>	<b>553.7</b>	<b>471.8</b>	<b>546.8</b>	<b>514.8</b>	<b>597.7</b>	<b>722.1</b>	<b>745.6</b>
Own Revenue*	86.0	87.1	134.1	143.4	145.2	146.1	177.7	161.1	228.7	259.2	282.5
<b>Own Revenue Surplus/ Deficit</b>	<b>-230.3</b>	<b>-258.3</b>	<b>-325.6</b>	<b>-418.3</b>	<b>-408.5</b>	<b>-325.7</b>	<b>-369.1</b>	<b>-353.7</b>	<b>-369.0</b>	<b>-462.9</b>	<b>-463.2</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	74.2	78.4	125.0	131.0	131.0	132.9	155.0	141.3	208.0	228.1	247.1
Own Non-Tax	11.8	8.7	9.0	12.4	14.2	13.2	22.7	19.8	20.7	31.1	35.4
Revenue Grants	1.6	0.9	1.0	1.3	1.5	0.0	0.0	0.0	0.0	0.0	0.0
Assigned Revenue	235.0	362.7	428.1	306.3	356.3	304.7	312.0	377.0	357.8	396.3	395.8
Investment/ Interest/ FD	16.1	17.1	16.8	9.6	6.6	4.1	4.1	9.0	6.0	6.0	6.0
Other	0.4	0.6	0.8	0.9	0.9	2.4	4.6	3.1	5.6	5.6	7.3
<b>Total</b>	<b>339.0</b>	<b>468.5</b>	<b>580.8</b>	<b>461.5</b>	<b>510.5</b>	<b>457.3</b>	<b>498.5</b>	<b>550.2</b>	<b>598.1</b>	<b>667.1</b>	<b>691.6</b>
Sectoral Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	14.8	27.2	19.1	19.7	23.5	26.2	13.2	25.6	35.1	34.8	37.1
Water Supply/ Maintenance	0.0	0.3	0.1	0.9	0.7	0.5	0.1	0.0	0.3	0.4	0.4
Sewerage/ Drainage/ Sanitation	1.3	0.2	0.2	1.0	0.7	0.2	9.3	0.5	1.3	30.6	28.3
SWM	14.2	10.3	12.5	4.1	4.1	0.0	0.0	0.0	2.4	1.0	1.0
Street Lighting	7.2	5.5	8.7	11.6	10.5	2.9	1.9	2.1	3.7	6.7	6.0
Storm Water	1.8	3.4	5.2	6.0	6.0	6.0	3.9	2.0	6.8	8.6	5.3
<b>Total</b>	<b>39.3</b>	<b>46.9</b>	<b>45.7</b>	<b>43.3</b>	<b>45.4</b>	<b>35.8</b>	<b>28.4</b>	<b>30.2</b>	<b>49.6</b>	<b>82.0</b>	<b>77.9</b>

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

^ Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget / Annual Financial Statement

## KOCHI

2.8 MILLION (2023#)

Kerala

## Kochi (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration <sup>^</sup>	54.9	44.8	42.4	73.1	84.1	68.1	86.9	118.1	136.5	171.6
Salaries	49.6	41.4	39.9	69.2	77.9	63.2	79.5	105.8	115.9	147.4
O&M	42.5	42.0	63.0	79.1	109.0	21.0	100.3	85.4	156.4	181.2
Others	45.5	72.1	70.3	88.8	102.6	84.8	186.5	281.8	323.4	378.7
<b>Total</b>	<b>143.0</b>	<b>158.9</b>	<b>175.6</b>	<b>241.0</b>	<b>295.8</b>	<b>173.9</b>	<b>373.7</b>	<b>485.3</b>	<b>616.3</b>	<b>731.5</b>
Own Revenue*	100.6	116.1	135.1	171.5	211.4	163.4	179.6	192.4	242.9	261.3
<b>Own Revenue Surplus/ Deficit</b>	<b>-42.4</b>	<b>-42.8</b>	<b>-40.5</b>	<b>-69.5</b>	<b>-84.4</b>	<b>-10.5</b>	<b>-194.1</b>	<b>-292.9</b>	<b>-373.4</b>	<b>-470.2</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	82.4	101.1	104.9	133.3	163.0	126.4	133.8	140.8	210.3	215.2
Own Non-Tax	18.2	15.1	30.3	38.2	48.5	37.0	45.8	51.6	32.6	46.1
Revenue Grants	84.0	110.1	131.0	91.0	118.1	143.3	211.8	284.7	357.4	385.4
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	0.0	0.1	0.1	0.2	0.1	2.7	3.5	0.4	4.1	4.4
Other	0.0	0.2	0.7	3.1	5.3	1.2	1.3	0.0	1.6	1.5
<b>Total</b>	<b>184.6</b>	<b>226.5</b>	<b>266.9</b>	<b>265.7</b>	<b>335.0</b>	<b>310.6</b>	<b>396.2</b>	<b>477.5</b>	<b>606.0</b>	<b>652.6</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Road/ Bridge/ Flyover	27.8	51.0	49.5	70.9	81.5	40.8	90.7	38.4	66.3	67.7
Water Supply/ Maintenance	10.0	90.8	58.2	37.0	37.3	4.7	15.6	11.4	5.9	9.2
Sewerage/ Drainage/ Sanitation	22.1	36.7	47.1	39.9	38.5	11.1	32.5	38.4	50.0	58.5
SWM	9.9	3.5	7.7	11.5	40.5	55.4	21.4	0.1	1.0	1.0
Street Lighting	8.4	12.5	15.4	7.2	26.0	17.8	55.3	2.7	33.0	35.2
Storm Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>78.2</b>	<b>194.6</b>	<b>177.9</b>	<b>166.6</b>	<b>223.8</b>	<b>129.7</b>	<b>215.4</b>	<b>90.9</b>	<b>156.1</b>	<b>171.6</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## KOLKATA

15.5 MILLION (2023#)

West Bengal

## Kolkata (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	1,128.8	1,152.9	1,221.1	1,243.1	1,493.7	1,632.8	1,800.6	1,944.3	2,209.3	2,217.7	2,313.0
Salaries	626.4	-	-	828.0	992.3	1,060.9	1,151.5	1,287.2	1,549.8	1,579.3	1,645.4
O&M	749.4	686.9	744.1	644.8	953.3	1,156.0	1,198.3	1,307.4	1,394.1	1,362.0	1,432.9
Others	414.6	516.7	533.8	926.4	574.7	601.0	638.0	687.6	694.9	631.3	664.2
<b>Total</b>	<b>2,292.8</b>	<b>2,356.5</b>	<b>2,499.0</b>	<b>2,814.2</b>	<b>3,021.7</b>	<b>3,389.8</b>	<b>3,636.9</b>	<b>3,939.3</b>	<b>4,298.3</b>	<b>4,211.0</b>	<b>4,410.1</b>
Own Revenue*	1,249.2	1,143.5	1,052.5	1,138.5	1,366.5	1,433.6	1,490.7	1,516.2	1,592.9	1,603.7	1,853.4
<b>Own Revenue Surplus/ Deficit</b>	<b>-1,043.7</b>	<b>-1,212.9</b>	<b>-1,446.5</b>	<b>-1,675.7</b>	<b>-1,655.2</b>	<b>-1,956.2</b>	<b>-2,146.3</b>	<b>-2,423.1</b>	<b>-2,705.4</b>	<b>-2,607.3</b>	<b>-2,556.7</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	847.1	656.6	684.5	772.7	929.0	997.8	1,024.5	1,042.8	1,109.3	1,153.7	1,312.4
Own Non-Tax	402.0	487.0	368.0	365.8	437.5	435.8	466.2	473.4w	483.6	450.0	541.0
Revenue Grants	875.9	985.1	1,007.9	1,468.4	1,177.4	1,490.5	1,562.0	1,811.1	2,001.6	2,124.3	2,254.5
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	12.0	26.1	18.3	9.0	6.5	6.0	4.1	5.1	5.4	2.8	2.1
Other	198.5	55.2	55.9	38.4	311.3	300.3	452.4	451.3	527.8	319.7	123.1
<b>Total</b>	<b>2,335.6</b>	<b>2,209.9</b>	<b>2,134.6</b>	<b>2,654.3</b>	<b>2,861.7</b>	<b>3,230.4</b>	<b>3,509.1</b>	<b>3,783.7</b>	<b>4,127.7</b>	<b>4,050.5</b>	<b>4,233.1</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## KOLLAM

1.4 MILLION (2021#)

Kerala

## Kollam (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration <sup>^</sup>	-	14.4	23.7	27.7	48.7	40.2	52.3	37.5	37.7	63.7
Salaries	-	13.9	20.8	24.0	42.2	35.8	48.8	35.3	37.2	58.3
O&M	-	12.5	16.4	20.3	37.5	23.3	32.7	8.1	9.4	45.3
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	2.8	13.9	26.7	92.9	120.7
Others	-	45.3	45.7	66.6	226.8	124.9	252.7	83.5	167.0	204.6
<b>Total</b>	<b>0.0</b>	<b>72.3</b>	<b>85.9</b>	<b>114.6</b>	<b>312.9</b>	<b>191.1</b>	<b>351.7</b>	<b>155.8</b>	<b>307.0</b>	<b>434.3</b>
Own Revenue*	0.0	19.0	22.9	25.1	36.1	32.4	42.8	35.5	36.3	56.0
<b>Own Revenue Surplus/ Deficit</b>	<b>0.0</b>	<b>-53.2</b>	<b>-63.0</b>	<b>-89.5</b>	<b>-276.8</b>	<b>-158.8</b>	<b>-308.9</b>	<b>-120.3</b>	<b>-270.7</b>	<b>-378.3</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	-	13.3	14.2	16.9	22.5	22.5	27.5	23.8	29.4	32.6
Own Non-Tax	-	5.7	8.8	8.3	13.6	9.8	15.3	11.7	6.9	23.4
Revenue Grants	-	37.1	74.1	97.2	269.9	164.4	279.6	109.4	250.5	276.3
Assigned Revenue	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	-	0.1	0.3	0.8	1.1	2.0	2.6	1.4	2.2	3.0
Other	-	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.1
<b>Total</b>	<b>0.0</b>	<b>56.2</b>	<b>97.3</b>	<b>123.2</b>	<b>307.3</b>	<b>198.9</b>	<b>325.0</b>	<b>146.3</b>	<b>289.0</b>	<b>335.4</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement



## KOTA

1.3 MILLION (2023#)

Rajasthan

## Kota (In Rs Crore)

Revenue Expenditure	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Establishment/ Administration <sup>^</sup>	63.7	102.1	110.3	69.6	71.2	142.0	211.3
Salaries	60.3	89.1	106.2	65.6	67.2	131.2	199.5
O&M	21.3	35.8	40.2	26.1	19.4	69.9	79.8
Others	9.1	11.7	14.6	11.6	12.1	25.0	25.5
<b>Total</b>	<b>94.1</b>	<b>149.5</b>	<b>165.1</b>	<b>107.3</b>	<b>102.7</b>	<b>237.0</b>	<b>316.6</b>
Own Revenue*	119.3	186.2	194.7	160.4	176.5	227.1	299.2
<b>Own Revenue Surplus/ Deficit</b>	<b>25.2</b>	<b>36.7</b>	<b>29.6</b>	<b>53.1</b>	<b>73.8</b>	<b>-9.9</b>	<b>-17.5</b>
Revenue Receipts	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Own Tax	105.0	117.7	128.0	146.5	153.3	179.9	230.7
Own Non-Tax	14.3	68.5	66.7	13.9	23.2	47.1	68.5
Revenue Grants	0.0	0.1	0.1	0.3	0.1	0.6	0.6
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	2.7	0.4	0.4	6.9	2.8	5.1	5.0
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>122.0</b>	<b>186.8</b>	<b>195.2</b>	<b>167.6</b>	<b>179.4</b>	<b>232.8</b>	<b>304.8</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## KOZHIKODE

3.7 MILLION (2017#)

Kerala

## Kozhikode (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration^	7.2	111.8	56.9	60.3	86.5	80.8	87.6	89.9	80.3	111.8	118.2
Salaries	4.8	55.9	51.4	49.8	74.6	77.3	85.5	86.2	78.2	106.1	112.3
O&M	5.5	5.9	8.0	6.9	6.7	36.0	40.1	44.1	158.5	209.7	244.1
Revenue Grants, Contributions & Subsidies	0.2	0.0	-	-	-	0.2	0.2	0.5	0.0	0.0	5.6
Others	47.2	66.2	67.7	84.0	100.0	48.8	56.2	53.5	151.1	88.8	97.7
<b>Total</b>	<b>60.1</b>	<b>183.9</b>	<b>132.6</b>	<b>151.2</b>	<b>193.2</b>	<b>165.8</b>	<b>184.1</b>	<b>188.0</b>	<b>389.9</b>	<b>410.3</b>	<b>465.5</b>
Own Revenue*	23	54.4	58.0	61.5	69.4	86.3	81.0	87.2	82.8	130.5	155.6
<b>Own Revenue Surplus/ Deficit</b>	<b>-37.1</b>	<b>-129.5</b>	<b>-74.6</b>	<b>-89.7</b>	<b>-123.8</b>	<b>-79.5</b>	<b>-103.1</b>	<b>-100.8</b>	<b>-307.1</b>	<b>-279.8</b>	<b>-310.0</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	14.1	35.4	40.3	44.1	43.4	58.2	50.1	51.1	55.9	73.9	86.3
Own Non-Tax	8.9	19.0	17.7	17.4	25.9	28.1	30.9	36.1	26.9	56.6	69.3
Revenue Grants	37.0	44.7	76.9	136.5	133.1	110.9	106.3	109.6	327.8	287.2	317.7
Assigned Revenue	0.5	0.0	0.1	0.8	0.0	0.4	0.7	1.1	0.0	0.0	0.0
Investment/ Interest/ FD	0.1	0.0	0.0	0.5	0.9	1.1	1.1	1.1	0.9	1.1	1.1
Other	0.2	0.0	0.1	0.2	0.1	0.8	0.9	0.8	0.3	0.3	0.4
<b>Total</b>	<b>60.8</b>	<b>99.2</b>	<b>135.2</b>	<b>199.5</b>	<b>203.5</b>	<b>199.5</b>	<b>190.0</b>	<b>199.8</b>	<b>411.7</b>	<b>419.1</b>	<b>474.8</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	-	-	-	42.8	79.4	-	-	18.9	66.3	75.2	98.6
Water Supply/ Maintenance	-	-	-	0.1	0.3	-	-	0.7	2.0	14.2	14.9
Sewerage/ Drainage/ Sanitation	-	-	-	0.0	0.0	-	-	1.4	52.7	54.3	205.5
SWM	-	-	-	0.0	0.0	-	-	1.1	0.0	0.0	58.0
Street Lighting	-	-	-	4.4	5.3	-	-	5.9	0.8	0.8	0.9
Storm Water	-	-	-	0.0	0.0	-	-	0.0	0.0	0.0	0.0
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47.3</b>	<b>84.9</b>	<b>-</b>	<b>-</b>	<b>28.1</b>	<b>121.8</b>	<b>144.5</b>	<b>377.9</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## KURNOOL

0.6 MILLION (2023#)

Andhra Pradesh

## Kurnool (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration <sup>^</sup>	-	56.4	60.7	80.4	94.2	23.5	34.3	36.3	48.0
Salaries	-	55.6	58.8	79.0	91.8	20.6	28.7	30.5	35.4
O&M	-	20.8	27.4	26.7	38.8	44.2	71.0	79.9	60.0
Others	-	16.3	16.3	21.4	31.0	1.0	0.0	0.0	5.0
<b>Total</b>	-	<b>93.6</b>	<b>104.5</b>	<b>128.6</b>	<b>164.0</b>	<b>68.8</b>	<b>105.3</b>	<b>116.2</b>	<b>113.0</b>
Own Revenue*	-	38.5	42.6	47.7	64.9	71.5	88.6	102.2	112.5
<b>Own Revenue Surplus/ Deficit</b>	-	<b>-55.1</b>	<b>-61.9</b>	<b>-80.9</b>	<b>-99.2</b>	<b>2.8</b>	<b>-16.7</b>	<b>-13.9</b>	<b>-0.5</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	-	28.7	30.1	37.2	45.9	47.9	45.4	52.2	63.3
Own Non-Tax	-	9.7	12.5	10.5	18.9	23.7	43.2	50.0	49.2
Revenue Grants	-	43.6	53.4	70.4	83.3	1.0	1.3	1.5	0.0
Assigned Revenue	-	5.8	7.2	10.3	12.9	7.0	19.0	21.9	10.0
Investment/ Interest/ FD	-	4.5	1.8	1.0	1.7	5.5	0.1	0.1	0.0
Other	-	1.9	2.2	3.5	3.9	0.0	0.5	0.6	0.0
<b>Total</b>	-	<b>94.2</b>	<b>107.1</b>	<b>133.0</b>	<b>166.6</b>	<b>85.0</b>	<b>109.5</b>	<b>126.3</b>	<b>122.5</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Road/ Bridge/ Flyover	-	1.3	2.5	9.0	10.0	26.0	49.3	55.8	168.5
Water Supply/ Maintenance	-	9.7	9.6	8.7	11.6	100.4	72.3	97.2	197.3
Sewerage/ Drainage/ Sanitation	-	2.9	6.9	8.2	14.5	22.6	12.3	13.4	84.8
SWM	-	1.9	1.5	1.7	3.0	3.2	1.5	1.7	0.0
Street Lighting	-	4.3	4.9	5.7	6.5	12.2	37.6	41.4	11.0
Storm Water	-	0.0	0.0	0.0	0.0	1.5	1.0	1.1	0.0
<b>Total</b>	-	<b>20.1</b>	<b>25.2</b>	<b>33.2</b>	<b>45.6</b>	<b>165.9</b>	<b>174.0</b>	<b>210.5</b>	<b>461.6</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## LUCKNOW

3.7 MILLION (2023#)

Uttar Pradesh

## Lucknow (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	261.31	320.82	331.16	258.22	320.37	355.20	388.40	446.30	443.30	512.90	582.90
Salaries	191.04	224.02	232.36	243.53	305.00	331.00	356.90	403.20	426.00	492.60	572.90
O&M	157.72	241.50	260.63	446.82	522.51	430.90	371.90	424.50	479.91	521.00	690.00
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	-	15.00	3.20	4.70	125.40	25.40
Others	199.44	136.83	152.95	156.04	131.98	138.50	125.10	138.50	190.00	142.00	151.00
<b>Total</b>	<b>618.47</b>	<b>699.15</b>	<b>744.74</b>	<b>861.08</b>	<b>974.86</b>	<b>924.60</b>	<b>900.40</b>	<b>1,012.50</b>	<b>1,117.91</b>	<b>1,301.30</b>	<b>1,449.30</b>
Own Revenue*	297.11	219.91	263.86	361.92	336.68	397.40	326.00	312.70	360.89	378.20	502.30
<b>Own Revenue Surplus/ Deficit</b>	<b>-321.36</b>	<b>-479.23</b>	<b>-480.88</b>	<b>-499.16</b>	<b>-638.18</b>	<b>-527.20</b>	<b>-574.40</b>	<b>-699.80</b>	<b>-757.02</b>	<b>-923.10</b>	<b>-947.00</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	270.49	188.59	231.50	309.36	286.96	272.00	273.80	261.30	315.80	282.20	381.40
Own Non-Tax	26.62	31.33	32.36	52.56	49.72	125.40	52.20	51.40	45.09	96.00	120.90
Revenue Grants	278.88	466.82	435.03	459.96	584.85	541.50	570.10	699.20	755.20	922.40	973.50
Assigned Revenue	23.68	46.85	43.05	73.41	75.37	0.00	24.90	63.40	0.20	0.00	0.00
Investment/ Interest/ FD	5.59	9.77	7.36	6.55	8.52	0.00	34.90	113.20	30.90	22.30	30.00
Other	0.39	2.24	0.15	0.66	0.27	12.30	0.50	0.60	3.40	5.40	7.30
<b>Total</b>	<b>605.64</b>	<b>745.58</b>	<b>749.45</b>	<b>902.50</b>	<b>1,005.69</b>	<b>951.20</b>	<b>956.40</b>	<b>1,189.10</b>	<b>1,150.59</b>	<b>1,328.30</b>	<b>1,513.10</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## LUDHIANA

2.0 MILLION (2023#)

Punjab

## Ludhiana (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Establishment/ Administration <sup>^</sup>	226.6	266.0	266.5	308.1	398.0	413.9	395.0	404.8
Salaries	196.4	228.7	239.0	269.0	360.8	381.6	365.0	370.0
O&M	160.6	234.8	243.4	242.9	235.8	107.4	216.3	302.3
Others	28.9	14.8	23.3	45.8	71.0	68.0	70.5	82.0
<b>Total</b>	<b>416.2</b>	<b>515.6</b>	<b>533.2</b>	<b>596.7</b>	<b>704.8</b>	<b>589.3</b>	<b>681.8</b>	<b>789.1</b>
Own Revenue*	181.5	185.4	150.2	179.9	225.2	156.9	268.8	338.4
<b>Own Revenue Surplus/ Deficit</b>	<b>-234.7</b>	<b>-330.2</b>	<b>-383.0</b>	<b>-416.8</b>	<b>-479.6</b>	<b>-432.3</b>	<b>-413.0</b>	<b>-450.7</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Own Tax	129.0	110.7	80.6	99.7	114.5	84.7	128.5	185.0
Own Non-Tax	52.4	74.7	69.6	80.2	110.7	72.2	140.3	153.4
Revenue Grants	0.0	0.0	0.0	0.0	215.7	0.0	0.0	0.0
Assigned Revenue	279.0	305.2	362.1	400.0	363.0	425.1	500.0	570.0
Investment/ Interest/ FD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	14.0	77.1	34.5	23.0	101.5	20.5	33.1	38.0
<b>Total</b>	<b>474.6</b>	<b>567.7</b>	<b>546.8</b>	<b>602.9</b>	<b>905.4</b>	<b>602.5</b>	<b>801.9</b>	<b>946.4</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## MADURAI

1.7 MILLION (2023#)

Tamil Nadu

## Madurai (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration <sup>^</sup>	136.9	169.3	204.8	210.6	226.4	145.1	174.8	331.8	320.3
Salaries	131.7	162.6	194.4	202.2	217.2	-	-	-	-
O&M	30.0	44.5	39.0	36.8	52.0	28.8	43.5	78.2	64.7
Revenue grants	-	-	-	-	-	0.0	0.0	53.5	90.7
Others	53.5	74.0	60.5	67.2	45.7	58.8	71.2	184.3	119.1
<b>Total</b>	<b>220.4</b>	<b>287.8</b>	<b>304.4</b>	<b>314.6</b>	<b>324.1</b>	<b>232.7</b>	<b>289.5</b>	<b>647.8</b>	<b>594.8</b>
Own Revenue*	137.9	143.6	160.7	180.2	190.2	77.0	130.4	274.4	261.4
<b>Own Revenue Surplus/ Deficit</b>	<b>-82.5</b>	<b>-144.2</b>	<b>-143.6</b>	<b>-134.4</b>	<b>-134.0</b>	<b>-155.7</b>	<b>-159.1</b>	<b>-373.4</b>	<b>-333.4</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	72.4	77.9	88.9	91.5	96.1	44.2	68.9	125.9	124.7
Own Non-Tax	65.5	65.7	71.9	88.6	94.0	32.8	61.5	148.5	136.7
Revenue Grants	114.6	118.7	114.7	110.4	115.9	166.3	164.6	156.7	192.2
Assigned Revenue	9.3	2.3	12.5	12.8	13.4	10.4	14.8	0.0	0.0
Investment/ Interest/ FD	2.1	1.9	6.6	1.7	1.8	0.1	2.6	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0	2.9	4.7	5.1	4.1
<b>Total</b>	<b>263.8</b>	<b>266.6</b>	<b>294.5</b>	<b>305.0</b>	<b>321.3</b>	<b>256.8</b>	<b>317.0</b>	<b>436.2</b>	<b>457.7</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Road/ Bridge/ Flyover	71.4	87.3	53.0	72.4	28.7	42.9	121.6	-	-
Water Supply/ Maintenance	8.1	10.5	12.2	18.6	20.4	16.9	32.0	-	-
Sewerage/ Drainage/ Sanitation	72.7	164.4	98.2	73.6	73.7	11.0	16.8	-	-
SWM	5.5	1.2	0.0	0.0	0.0	0.0	10.0	-	-
Street Lighting	4.7	6.0	10.0	11.9	15.1	10.1	18.7	-	-
Storm Water	0.3	1.5	1.1	0.4	0.5	93.7	19.2	-	-
<b>Total</b>	<b>162.7</b>	<b>271.0</b>	<b>174.5</b>	<b>177.0</b>	<b>138.4</b>	<b>174.6</b>	<b>218.2</b>	<b>-</b>	<b>-</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## MCG MUMBAI

21.8 MILLION (2023#)

Maharashtra

## MCG Mumbai (In Rs Crore)

Revenue Expenditure	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Establishment/ Administration <sup>^</sup>	11,619.7	12,254.2	13,012.8	10,453.9	11,115.5	12,963.0	13,606.0	15,007.0	16,723.0	17,937.4
Salaries	10,638.6	11,217.7	11,744.3	9,424.1	10,124.3	11,946.1	12,606.8	14,021.7	15,492.4	16,485.1
O&M	3,965.2	4,098.3	4,693.7	4,219.4	5,079.1	4,726.1	4,170.7	3,660.3	4,178.7	4,906.9
Revenue Grants, Contributions & Subsidies	4,188.9	5,082.7	6,076.2	1,339.1	1,026.1	1,108.0	685.0	1,127.3	1,783.5	1,808.6
Others	2,338.1	2,073.1	1,859.9	6,639.9	6,763.9	6,186.8	9,986.1	8,513.1	8,904.5	9,798.1
<b>Total</b>	<b>22,111.9</b>	<b>23,508.3</b>	<b>25,642.7</b>	<b>22,652.2</b>	<b>23,984.7</b>	<b>24,983.8</b>	<b>28,447.8</b>	<b>28,307.8</b>	<b>31,589.6</b>	<b>34,451.0</b>
Own Revenue*	19,232.6	20,964.8	21,543.0	19,570.7	12,074.7	11,691.0	14,037.3	12,669.9	14,969.0	14,951.1
<b>Own Revenue Surplus/ Deficit</b>	<b>2,879.3</b>	<b>2,543.5</b>	<b>4,099.7</b>	<b>3,081.5</b>	<b>11,910.0</b>	<b>13,292.8</b>	<b>14,410.4</b>	<b>15,637.9</b>	<b>16,620.7</b>	<b>19,499.9</b>
Revenue Receipts	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Own Tax	11,756.3	12,238.5	11,851.2	6,561.3	5,206.2	5,016.2	6,768.6	7,000.0	7,000.0	6,000.0
Own Non-Tax	7,476.3	8,726.2	9,691.8	13,009.4	6,868.5	6,674.9	7,268.8	5,669.9	7,969.0	8,951.1
Revenue Grants	322.9	251.4	241.0	252.0	471.5	446.6	1,266.7	1,722.8	1,126.2	1,179.5
Assigned Revenue	0.0	0.0	0.0	5,883.8	8,401.1	9,073.3	9,799.2	10,583.1	11,429.7	12,344.1
Investment/ Interest/ FD	1,270.1	1,344.5	2,007.8	1,767.9	1,857.4	2,332.4	1,828.1	975.6	1,128.7	1,707.2
Other	1,286.2	948.5	1,850.6	1,011.7	1,180.8	1,440.6	1,517.0	2,356.7	2,936.0	4,269.1
<b>Total</b>	<b>22,111.7</b>	<b>23,509.1</b>	<b>25,642.4</b>	<b>28,486.1</b>	<b>23,985.5</b>	<b>24,983.8</b>	<b>28,448.4</b>	<b>28,308.1</b>	<b>31,589.6</b>	<b>34,451.0</b>
Capital Expenditure	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Road/ Bridge/ Flyover	3,483.5	4,545.8	5,183.8	3,286.5	4,144.8	4,702.3	5,398.8	6,519.0	8,973.9	10,363.8
Water Supply/ Maintenance	5,926.2	5,326.8	4,805.2	3,480.2	3,874.6	4,283.0	5,153.8	4,625.6	5,350.3	5,905.5
Sewerage/ Drainage/ Sanitation	3,951.2	3,986.3	4,891.5	4,713.4	4,867.4	5,490.6	6,057.7	8,682.6	9,605.7	9,202.2
SWM	2,286.3	2,278.4	2,386.4	2,285.8	2,424.6	2,709.8	2,932.1	3,331.4	3,055.7	5,127.3
Street Lighting	-	-	-	-	-	-	-	1,600.0	2,200.0	2,825.0
Storm Water	1,458.1	1,426.3	1,408.6	844.1	928.9	1,302.9	1,338.5	1,699.2	2,131.9	3,266.2
<b>Total</b>	<b>17,105.3</b>	<b>17,563.6</b>	<b>18,675.4</b>	<b>14,609.9</b>	<b>16,240.3</b>	<b>18,488.6</b>	<b>20,880.8</b>	<b>26,457.9</b>	<b>31,317.6</b>	<b>36,689.9</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## MORADABAD

1.8 MILLION (2023#)

Uttar Pradesh

## Moradabad (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration <sup>^</sup>	-	48.0	59.7	62.9	67.2	85.6	98.2	95.0	119.3	105.9
Salaries	-	44.1	55.3	57.6	63.0	77.9	92.4	93.1	107.4	103.5
O&M	-	59.3	70.6	46.8	47.1	147.6	113.2	48.9	155.9	52.2
Others	-	37.8	34.2	41.5	26.2	9.4	0.5	44.4	5.0	50.5
<b>Total</b>	-	<b>145.1</b>	<b>164.4</b>	<b>151.2</b>	<b>140.5</b>	<b>242.6</b>	<b>211.9</b>	<b>188.3</b>	<b>280.2</b>	<b>208.6</b>
Own Revenue*	-	16.9	30.9	23.4	14.7	83.0	79.2	21.9	71.8	26.5
<b>Own Revenue Surplus/ Deficit</b>	-	<b>-128.2</b>	<b>-133.5</b>	<b>-127.9</b>	<b>-125.8</b>	<b>-159.6</b>	<b>-132.7</b>	<b>-166.4</b>	<b>-208.5</b>	<b>-182.1</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	-	14.4	19.8	22.0	13.7	67.5	64.0	18.3	57.2	23.4
Own Non-Tax	-	2.6	11.1	1.3	1.0	15.5	15.2	3.6	14.5	3.1
Revenue Grants	-	113.7	120.2	125.3	129.2	368.8	239.8	177.2	204.4	178.1
Assigned Revenue	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
Investment/ Interest/ FD	-	0.9	1.4	0.7	1.9	0.0	0.0	4.3	0.0	5.1
Other	-	15.3	14.6	5.2	2.1	9.5	8.1	10.8	17.5	1.7
<b>Total</b>	-	<b>146.9</b>	<b>167.1</b>	<b>154.5</b>	<b>147.9</b>	<b>461.3</b>	<b>327.1</b>	<b>214.2</b>	<b>293.7</b>	<b>211.8</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement



## MUZAFFARPUR

0.7 MILLION (2023#)

Bihar

## Muzaffarpur (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration <sup>^</sup>	10.3	13.7	16.5	33.6	55.8	43.4	61.0	72.3	74.7
Salaries	10.1	13.3	15.9	32.8	50.0	42.4	54.8	65.2	71.1
O&M	5.9	3.8	4.5	5.9	45.9	19.1	42.4	57.0	45.4
Others	0.0	0.4	0.1	0.3	3.4	4.2	3.9	1.7	67.1
<b>Total</b>	<b>16.2</b>	<b>17.9</b>	<b>21.1</b>	<b>39.8</b>	<b>105.1</b>	<b>66.7</b>	<b>107.3</b>	<b>131.1</b>	<b>187.2</b>
Own Revenue*	5.4	7.7	10.2	46.0	232.5	44.5	238.6	62.4	30.7
<b>Own Revenue Surplus/ Deficit</b>	<b>-10.9</b>	<b>-10.2</b>	<b>-10.9</b>	<b>6.2</b>	<b>127.5</b>	<b>-22.2</b>	<b>131.3</b>	<b>-68.7</b>	<b>-156.5</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	4.1	5.5	8.2	43.7	222.4	41.9	225.9	46.6	16.5
Own Non-Tax	1.3	2.2	2.0	2.3	10.1	2.6	12.7	15.8	14.2
Revenue Grants	4.6	6.1	6.0	0.2	10.4	0.1	12.6	14.0	75.1
Assigned Revenue	4.5	5.2	5.2	8.6	9.1	9.1	9.5	10.0	10.5
Investment/ Interest/ FD	0.2	0.0	0.4	0.4	1.5	0.3	1.7	1.8	0.8
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
<b>Total</b>	<b>14.6</b>	<b>19.1</b>	<b>21.8</b>	<b>55.3</b>	<b>253.5</b>	<b>54.0</b>	<b>262.4</b>	<b>88.2</b>	<b>117.2</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Road/ Bridge/ Flyover	0.6	5.7	6.4	12.8	32.8	8.8	50.0	50.3	37.0
Water Supply/ Maintenance	0.1	0.1	0.1	0.2	4.1	0.6	4.3	5.7	6.8
Sewerage/ Drainage/ Sanitation	0.0	0.1	0.2	0.8	161.0	4.6	145.0	60.1	205.6
SWM	0.0	0.1	0.0	0.0	4.7	3.5	8.0	8.0	3.2
Street Lighting	0.1	0.3	0.1	0.3	4.5	1.5	7.2	7.1	10.1
Storm Water	0.0	0.0	0.0	0.0	0.1	0.0	1.1	0.1	0.0
<b>Total</b>	<b>0.8</b>	<b>6.3</b>	<b>6.9</b>	<b>14.0</b>	<b>207.1</b>	<b>19.0</b>	<b>215.6</b>	<b>131.4</b>	<b>262.7</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## NIZAMABAD

0.3 MILLION (2023#)

Telangana

## Nizamabad (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	5.8	6.2	11.2	31.4	37.9	-	14.9	20.0	18.5	22.7	33.8
Salaries	5.5	5.7	3.1	5.1	5.7	-	12.3	15.7	16.0	20.5	30.3
O&M	7.4	13.5	20.5	29.5	39.8	-	16.9	31.4	35.1	40.3	53.7
Revenue grants	-	-	4.8	34.8	89.3	-	101.8	40.4	83.6	36.5	114.8
Others	0.0	0.0	0.0	0.0	0.0	-	20.4	15.2	2.6	0.9	11.0
<b>Total</b>	<b>13.2</b>	<b>19.8</b>	<b>36.4</b>	<b>95.7</b>	<b>167.0</b>	<b>-</b>	<b>154.1</b>	<b>107.0</b>	<b>139.8</b>	<b>100.4</b>	<b>213.3</b>
Own Revenue*	20.9	20.1	29.2	52.3	67.5	-	35.9	48.3	58.6	60.6	71.8
<b>Own Revenue Surplus/ Deficit</b>	<b>7.7</b>	<b>0.3</b>	<b>-7.3</b>	<b>-43.5</b>	<b>-99.5</b>	<b>-</b>	<b>-118.2</b>	<b>-58.6</b>	<b>-81.2</b>	<b>-39.8</b>	<b>-141.6</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	14.2	11.4	22.3	35.4	38.0	-	24.5	25.3	51.3	30.1	40.6
Own Non-Tax	6.7	8.6	6.9	16.9	29.5	-	11.4	23.0	7.3	30.6	31.2
Revenue Grants	0.0	0.0	20.4	38.3	93.9	-	82.5	33.2	99.0	30.2	115.4
Assigned Revenue	5.3	4.7	3.9	5.4	5.7	-	0.0	8.6	1.0	0.0	16.0
Investment/ Interest/ FD	0.0	0.0	0.0	0.0	0.0	-	21.1	42.4	4.5	2.5	11.2
Other	0.2	0.2	0.0	0.8	1.1	-	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>26.5</b>	<b>25.0</b>	<b>53.5</b>	<b>96.8</b>	<b>168.2</b>	<b>-</b>	<b>139.5</b>	<b>132.5</b>	<b>163.0</b>	<b>93.3</b>	<b>214.3</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	7.2	3.1	2.3	6.3	7.1	-	1.9	3.9	3.2	8.1	10.4
Water Supply/ Maintenance	1.2	0.4	0.4	5.9	5.8	-	2.1	8.3	6.2	4.7	6.9
Sewerage/ Drainage/ Sanitation	3.7	3.8	1.6	5.9	6.6	-	4.5	3.2	3.6	5.2	6.9
SWM	0.8	1.1	0.03	2.8	4.1	-	0.0	0.4	0.3	0.1	0.0
Street Lighting	5.1	8.4	10.0	7.6	8.7	-	4.2	6.5	5.4	4.4	6.5
Storm Water	0.0	0.0	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>17.8</b>	<b>16.8</b>	<b>14.3</b>	<b>28.5</b>	<b>32.1</b>	<b>-</b>	<b>12.6</b>	<b>22.3</b>	<b>18.7</b>	<b>22.5</b>	<b>30.5</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## PANAJI

0.4 MILLION (2023#)

Goa

## Panaji (In Rs Crore)

Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Establishment/ Administration^	-	16.6	17.1	22.0	27.1	28.7	36.5
Salaries	-	15.7	16.5	21.3	25.4	26.2	34.0
O&M	-	2.6	3.5	3.2	5.4	10.1	9.69
Others	-	0.1	0.0	0.1	4.9	6.5	3.3
<b>Total Expenditure</b>	<b>-</b>	<b>19.3</b>	<b>20.6</b>	<b>25.3</b>	<b>37.4</b>	<b>45.3</b>	<b>49.5</b>
Own Revenue*	-	23.7	24.7	21.5	31.1	28.6	32.9
<b>Own Revenue Surplus/ Deficit</b>	<b>-</b>	<b>4.4</b>	<b>4.2</b>	<b>-3.8</b>	<b>-6.3</b>	<b>-16.7</b>	<b>-16.6</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Own Tax	-	11.9	11.9	12.8	16.5	17.0	17.5
Own Non-Tax	-	11.8	12.9	8.8	14.6	11.6	15.4
Revenue Grants	-	0.0	0.0	0.0	3.7	5.4	10.0
Assigned Revenue	-	0.0	1.7	2.0	2.3	2.2	2.5
Investment/ Interest/ FD	-	2.5	1.9	1.8	3.4	2.2	2.2
Other	-	0.0	0.1	0.1	0.0	0.9	0.0
<b>Total</b>	<b>-</b>	<b>26.3</b>	<b>28.4</b>	<b>25.4</b>	<b>40.5</b>	<b>39.3</b>	<b>47.6</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Road/ Bridge/ Flyover	-	-	0.0	1.5	1.5	0.7	-
Water Supply/ Maintenance	-	-	0.0	0.0	0.0	0.1	-
Sewerage/ Drainage/ Sanitation	-	-	0.0	0.0	0.4	0.5	-
Solid Waste	-	-	0.2	0	2.7	0.7	-
Street Lighting	-	-	0.0	0.1	0.1	0.3	-
Storm Water	-	-	0.0	0.0	0.0	0.0	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.2</b>	<b>1.6</b>	<b>4.7</b>	<b>2.3</b>	<b>-</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## PATNA

2.6 MILLION (2023#)

Bihar

## Patna (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	84.3	91.5	102.0	118.9	151.4	168.8	187.9	394.7	367.9	203.7	298.9
Salaries	83.0	89.9	100.7	115.3	141.9	163.1	175.6	238.0	321.3	176.2	276.5
O&M	17.2	33.9	15.3	25.8	78.3	25.4	44.5	141.1	165.0	152.9	341.3
Others	2.4	1.1	0.0	0.2	29.2	115.1	0.0	36.3	298.7	38.7	157.8
<b>Total</b>	<b>104.0</b>	<b>126.5</b>	<b>117.4</b>	<b>145.0</b>	<b>258.8</b>	<b>309.3</b>	<b>232.4</b>	<b>572.1</b>	<b>831.6</b>	<b>395.3</b>	<b>798.0</b>
Own Revenue*	30.7	41.5	28.2	38.6	107.2	58.3	95.7	115.9	338.9	111.3	391.9
<b>Own Revenue Surplus/ Deficit</b>	<b>-73.2</b>	<b>-85.0</b>	<b>-89.2</b>	<b>-106.4</b>	<b>-151.6</b>	<b>-251.0</b>	<b>-136.7</b>	<b>-456.2</b>	<b>-492.7</b>	<b>-284.0</b>	<b>-406.1</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	24.2	34.6	22.5	34.3	82.2	51.2	82.8	100.8	304.7	75.6	352.5
Own Non-Tax	6.6	6.8	5.7	4.3	25.0	7.1	12.9	15.1	34.2	35.8	39.4
Revenue Grants	24.2	34.8	72.0	111.0	71.1	18.7	94.1	183.1	440.7	308.0	499.3
Assigned Revenue	31.7	48.9	33.5	40.3	66.0	56.0	24.6	66.7	68.0	49.9	101.0
Investment/ Interest/ FD	0.5	0.0	3.2	5.0	4.0	6.0	3.8	7.1	7.0	2.5	2.8
Other	2.1	0.1	0.1	0.1	0.3	0.2	1.2	1.3	5.1	0.7	0.8
<b>Total</b>	<b>89.2</b>	<b>125.3</b>	<b>136.9</b>	<b>195.0</b>	<b>248.6</b>	<b>139.2</b>	<b>219.4</b>	<b>374.1</b>	<b>859.7</b>	<b>472.4</b>	<b>995.8</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	0.0	6.0	5.2	13.8	30.0	30.9	1.2	64.4	367.0	-	-
Water Supply/ Maintenance	0.4	2.1	0.8	1.3	2.0	0.2	0.7	1.1	2.6	-	-
Sewerage/ Drainage/ Sanitation	0.1	0.2	0.4	1.0	15.5	1.3	1.5	22.1	92.6	-	-
SWM	9.8	1.0	0.8	0.7	5.8	0.0	6.3	1.0	1.0	-	-
Street Lighting	6.2	14.1	0.5	0.3	40.0	0.3	0.1	1.4	16.3	-	-
Storm Water	4.1	12.3	4.7	6.0	18.0	2.6	0.7	1.0	1.5	-	-
<b>Total</b>	<b>20.6</b>	<b>35.7</b>	<b>12.4</b>	<b>23.2</b>	<b>111.3</b>	<b>35.4</b>	<b>10.5</b>	<b>90.9</b>	<b>480.9</b>	<b>-</b>	<b>-</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## RAJAMAHENDRAVARAM

0.5 MILLION (2023#)

Andhra Pradesh

## Rajamahendravaram (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17
Establishment/ Administration <sup>^</sup>	1.7	2.0	2.6	5.3	6.4
Salaries	-	-	-	-	-
O&M	24.8	27.3	31.1	42.4	52.3
Others	0.5	0.5	1.5	1.4	2.1
<b>Total</b>	<b>27.0</b>	<b>29.7</b>	<b>35.1</b>	<b>49.0</b>	<b>60.7</b>
Own Revenue*	35.6	36.1	39.3	41.1	49.3
<b>Own Revenue Surplus/ Deficit</b>	<b>8.7</b>	<b>6.3</b>	<b>4.2</b>	<b>-7.9</b>	<b>-11.4</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17
Own Tax	27.7	26.9	26.5	28.0	31.0
Own Non-Tax	7.9	9.2	12.7	13.1	18.3
Revenue Grants	2.0	2.4	2.5	2.6	2.7
Assigned Revenue	10.1	11.6	11.7	13.0	15.3
Investment/ Interest/ FD	1.1	0.9	1.5	1.5	1.6
Other	0.1	0.1	0.2	0.3	0.3
<b>Total</b>	<b>48.9</b>	<b>51.2</b>	<b>55.2</b>	<b>58.5</b>	<b>69.2</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17
Road/ Bridge/ Flyover	6.2	2.4	4.1	8.3	11.1
Water Supply/ Maintenance	9.5	9.2	14.7	15.4	16.5
Sewerage/ Drainage/ Sanitation	2.6	2.6	5.2	5.9	9.6
SWM	0.6	0.5	0.3	1.1	1.6
Street Lighting	1.1	1.4	2.3	2.9	3.7
Storm Water	0.3	0.8	0.8	2.9	4.0
<b>Total</b>	<b>20.4</b>	<b>16.9</b>	<b>27.5</b>	<b>36.3</b>	<b>46.4</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## RAJKOT

1.8 MILLION (2023#)

Gujarat

## Rajkot (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	172.7	192.3	156.1	265.6	295.2	290.9	302.4	296.5	300.5	327.3	382.6
Salaries	151.6	167.0	145.1	240.3	269.3	272.8	290.3	283.4	289.2	313.7	360.4
O&M	84.8	96.9	111.1	164.8	199.9	217.8	218.8	211.2	229.5	272.8	273.3
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	21.9	24.3	59.2	18.0	77.3	185.4
Others	53.1	72.3	101.9	47.3	22.8	11.6	0.0	88.5	98.5	114.7	168.2
<b>Total</b>	<b>310.6</b>	<b>361.5</b>	<b>369.1</b>	<b>477.6</b>	<b>518.0</b>	<b>542.2</b>	<b>545.5</b>	<b>655.4</b>	<b>646.5</b>	<b>792.1</b>	<b>1,009.4</b>
Own Revenue*	158.3	221.6	244.9	251.4	285.3	315.7	403.8	524.1	403.9	494.2	639.2
<b>Own Revenue Surplus/ Deficit</b>	<b>-152.3</b>	<b>-139.9</b>	<b>-124.3</b>	<b>-226.2</b>	<b>-232.6</b>	<b>-226.5</b>	<b>-141.7</b>	<b>-131.3</b>	<b>-242.6</b>	<b>-297.9</b>	<b>-370.2</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	141.5	156.1	149.7	178.1	199.6	178.0	210.7	299.3	238.7	240.9	302.4
Own Non-Tax	16.8	65.5	95.1	73.3	85.7	137.7	193.1	224.8	165.2	253.3	336.8
Revenue Grants	109.8	115.0	122.0	217.1	194.7	244.3	166.6	150.4	148.6	64.9	55.4
Assigned Revenue	-	-	-	-	-	-	-	-	-	134.1	143.4
Investment/ Interest/ FD	33.6	30.9	35.5	22.3	17.5	33.0	24.6	23.7	26.8	16.2	18.7
Other	13.9	15.4	16.0	13.7	13.7	14.4	11.8	46.3	26.9	6.3	10.3
<b>Total</b>	<b>315.6</b>	<b>382.9</b>	<b>418.4</b>	<b>504.5</b>	<b>511.1</b>	<b>607.4</b>	<b>606.8</b>	<b>744.5</b>	<b>606.2</b>	<b>715.7</b>	<b>867.0</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## RANCHI

1.4 MILLION (2023#)

Jharkhand

## Ranchi (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration <sup>^</sup>	39.3	32.5	51.0	44.7	44.5	39.9	53.8	62.5	84.6	88.4
Salaries	31.1	29.7	46.8	32.4	36.3	36.6	49.4	52.3	64.0	67.2
O&M	14.9	14.9	6.4	36.4	30.2	42.2	62.6	25.0	59.8	61.9
Others	4.4	2.3	1.0	3.8	7.4	7.3	8.7	19.2	27.5	37.2
<b>Total</b>	<b>58.7</b>	<b>49.6</b>	<b>58.3</b>	<b>85.0</b>	<b>82.2</b>	<b>89.4</b>	<b>125.1</b>	<b>106.7</b>	<b>171.9</b>	<b>187.5</b>
Own Revenue*	29.1	28.6	35.6	59.9	93.2	88.2	105.8	94.3	191.3	195.2
<b>Own Revenue Surplus/ Deficit</b>	<b>-29.6</b>	<b>-21.0</b>	<b>-22.8</b>	<b>-25.2</b>	<b>11.0</b>	<b>-1.2</b>	<b>-19.3</b>	<b>-12.4</b>	<b>19.4</b>	<b>7.7</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	7.2	15.3	20.1	26.6	58.5	46.0	50.6	52.8	93.9	99.1
Own Non-Tax	22.0	13.3	15.4	33.3	34.7	42.2	55.2	41.5	97.4	96.1
Revenue Grants	18.9	7.9	5.7	43.4	30.5	17.2	32.3	9.4	44.7	46.8
Assigned Revenue	0.0	0.0	0.0	0.0	1.0	1.0	5.0	0.0	5.5	5.7
Investment/ Interest/ FD	1.3	1.4	1.1	1.4	1.8	1.8	1.9	0.0	4.5	4.7
Other	0.0	0.0	0.0	0.2	0.0	0.0	0.0	4.6	4.0	4.2
<b>Total</b>	<b>49.4</b>	<b>37.8</b>	<b>42.4</b>	<b>104.9</b>	<b>126.5</b>	<b>108.2</b>	<b>145.0</b>	<b>108.3</b>	<b>250.0</b>	<b>256.6</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Road/ Bridge/ Flyover	-	-	7.6	8.6	102.0	102.0	0.0	24.2	3.4	3.5
Water Supply/ Maintenance	-	-	1.4	0.3	20.2	50.0	55.5	0.8	67.2	70.6
Sewerage/ Drainage/ Sanitation	-	-	3.1	5.1	40.5	50.5	112.2	25.8	135.7	142.5
SWM	-	-	0.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0
Street Lighting	-	-	1.2	4.1	20.0	20.0	5.0	0.0	16.6	17.8
Storm Water	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>-</b>	<b>-</b>	<b>13.3</b>	<b>18.2</b>	<b>182.7</b>	<b>222.5</b>	<b>172.7</b>	<b>52.3</b>	<b>222.9</b>	<b>234.4</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages<sup>#</sup> Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## ROURKELA

0.6 MILLION (2023#)

Odisha

## Rourkela (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration^	13.4	10.7	15.2	22.9	25.6	25.0	35.9	32.7	31.2	49.8
Salaries	12.4	8.8	14.0	21.5	24.0	21.7	28.0	29.5	27.8	45.4
O&M	3.8	24.3	5.5	5.9	7.1	8.7	10.5	16.2	11.4	17.4
Grants	-	-	-	-	-	18.0	18.0	27.1	37.4	34.0
Others	9.6	22.6	13.6	12.5	13.9	0.1	0.1	1.0	0.6	2.6
<b>Total</b>	<b>26.7</b>	<b>57.6</b>	<b>34.3</b>	<b>41.3</b>	<b>46.7</b>	<b>51.8</b>	<b>64.5</b>	<b>76.9</b>	<b>80.5</b>	<b>103.8</b>
Own Revenue*	5.6	6.7	6.6	9.7	9.9	30.2	9.7	17.1	20.5	25.5
<b>Own Revenue Surplus/ Deficit</b>	<b>-21.2</b>	<b>-50.9</b>	<b>-27.6</b>	<b>-31.7</b>	<b>-36.8</b>	<b>-21.6</b>	<b>-54.8</b>	<b>-59.8</b>	<b>-60.0</b>	<b>-78.3</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	1.5	1.6	2.7	3.7	4.2	4.9	5.5	9.0	13.6	15.7
Own Non-Tax	4.0	5.1	3.9	5.9	5.8	4.7	4.2	8.1	6.9	9.8
Revenue Grants	0.0	0.0	13.6	12.5	13.8	18.4	14.4	34.1	31.0	55.2
Assigned Revenue	15.4	33.3	27.8	17.5	23.3	25.3	27.9	30.6	26.0	33.0
Investment/ Interest/ FD	0.0	0.0	1.1	1.7	1.7	1.0	1.2	1.3	1.1	1.3
Other	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.1
<b>Total</b>	<b>21.1</b>	<b>39.9</b>	<b>49.1</b>	<b>41.3</b>	<b>48.7</b>	<b>54.3</b>	<b>53.4</b>	<b>83.1</b>	<b>78.7</b>	<b>115.0</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement



## SHIMLA

0.9 MILLION (2021#)

Himachal Pradesh

## Shimla (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	39.8	40.8	45.2	54.0	63.9	70.2	90.2	52.7	58.4	55.0	69.5
Salaries	37.5	38.5	43.6	50.9	57.2	67.1	87.1	51.1	56.3	53.7	67.7
O&M	9.8	13.8	11.0	14.5	48.1	130.9	120.8	37.6	40.0	36.2	14.5
Grants	-	-	-	-	-	0.7	0.2	0.2	0.8	0.6	0.5
Others	0.3	0.6	1.9	1.4	0.9	0.7	0.7	0.0	0.1	0.0	0.2
<b>Total</b>	<b>49.9</b>	<b>55.2</b>	<b>58.0</b>	<b>69.9</b>	<b>112.9</b>	<b>202.5</b>	<b>211.8</b>	<b>90.5</b>	<b>99.2</b>	<b>91.8</b>	<b>84.7</b>
Own Revenue*	24.1	35.8	32.5	52.8	66.7	50.5	69.9	23.2	21.0	23.1	30.2
<b>Own Revenue Surplus/ Deficit</b>	<b>-25.8</b>	<b>-19.4</b>	<b>-25.5</b>	<b>-17.1</b>	<b>-46.2</b>	<b>-152.0</b>	<b>-141.9</b>	<b>-67.3</b>	<b>-78.2</b>	<b>-68.7</b>	<b>-54.5</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	2.6	7.7	7.3	22.0	15.0	14.0	17.0	13.2	12.0	15.4	17.6
Own Non-Tax	21.5	28.0	25.3	30.8	51.7	36.5	52.9	10.0	9.0	7.7	12.5
Revenue Grants	0.5	0.6	0.1	1.6	0.8	87.5	72.6	0.5	2.7	0.0	0.0
Assigned Revenue	15.4	17.1	19.5	25.5	26.7	28.7	33.1	32.3	50.6	34.7	38.5
Investment/ Interest/ FD	1.6	1.4	1.3	1.4	1.3	4.8	3.9	2.1	0.9	1.5	1.0
Other	0.1	0.3	0.4	0.2	0.2	0.2	0.1	0.4	0.2	0.7	0.6
<b>Total</b>	<b>41.6</b>	<b>55.1</b>	<b>53.8</b>	<b>81.6</b>	<b>95.7</b>	<b>171.7</b>	<b>179.6</b>	<b>58.5</b>	<b>75.4</b>	<b>59.9</b>	<b>70.3</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	4.4	5.0	5.8	6.9	8.0	24.1	25.6	22.8	24.9	23.5	23.1
Water Supply/ Maintenance	0.5	1.0	0.5	0.5	0.6	22.4	10.2	0.0	0.0	0.0	0.0
Sewerage/ Drainage/ Sanitation	3.0	2.6	3.9	5.9	2.3	14.0	4.8	0.7	1.4	2.5	3.1
SWM	0.8	1.8	2.2	3.2	3.1	8.0	7.5	8.5	8.3	6.2	5.3
Street Lighting	4.4	5.0	2.1	2.8	2.7	1.0	1.0	4.5	5.1	5.2	5.3
Storm Water	0.2	0.6	0.3	0.3	0.8	1.3	1.5	0.5	1.1	0.7	0.1
<b>Total</b>	<b>13.1</b>	<b>16.0</b>	<b>14.8</b>	<b>19.5</b>	<b>17.4</b>	<b>70.8</b>	<b>50.5</b>	<b>37.0</b>	<b>40.7</b>	<b>38.1</b>	<b>36.9</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## THIRUVANANTHAPURAM

2.3 MILLION (2023#)

Kerala

## Thiruvananthapuram (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2022-22	2022-23
Establishment/ Administration <sup>^</sup>	48.8	58.7	82.2	150.7	201.1	108.9	120.9	131.1	138.2	122.6	140.7
Salaries	42.4	54.9	79.5	147.3	194.9	101.9	113.4	125.9	135.0	114.5	131.0
O&M	30.5	29.3	12.0	68.5	129.7	57.2	67.4	64.2	71.7	47.1	55.0
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	66.8	68.4	64.4	64.8	52.0	42.0
Others	25.6	12.8	55.1	81.7	39.3	152.9	260.2	266.5	256.4	520.5	897.2
<b>Total</b>	<b>105.0</b>	<b>100.7</b>	<b>149.3</b>	<b>300.9</b>	<b>370.2</b>	<b>385.8</b>	<b>516.9</b>	<b>526.2</b>	<b>531.1</b>	<b>742.2</b>	<b>1,134.9</b>
Own Revenue*	84.8	91.5	107.7	176.6	190.1	205.9	189.0	209.2	213.5	211.4	249.2
<b>Own Revenue Surplus/ Deficit</b>	<b>-20.2</b>	<b>-9.2</b>	<b>-41.6</b>	<b>-124.4</b>	<b>-180.1</b>	<b>-179.9</b>	<b>-327.9</b>	<b>-317.0</b>	<b>-317.6</b>	<b>-530.8</b>	<b>-885.7</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2022-22	2022-23
Own Tax	68.7	72.8	81.7	144.0	148.8	177.7	147.0	160.6	153.0	162.9	184.8
Own Non-Tax	16.0	18.7	26.0	32.6	41.3	28.2	42.0	48.6	60.5	48.5	64.4
Revenue Grants	85.5	80.8	126.8	155.5	125.0	270.1	279.3	306.7	319.4	503.2	647.8
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	7.0	7.2	9.0	10.1
Other	0.0	0.1	0.1	67.4	75.4	16.6	20.1	20.2	20.2	52.2	57.5
<b>Total</b>	<b>170.7</b>	<b>173.1</b>	<b>236.6</b>	<b>401.1</b>	<b>392.6</b>	<b>496.8</b>	<b>493.7</b>	<b>543.1</b>	<b>560.3</b>	<b>775.8</b>	<b>964.6</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2022-22	2022-23
Road/ Bridge/ Flyover	17.5	13.0	3.3	25.3	80.5	72.6	83.1	99.0	144.5	123.0	139.0
Water Supply/ Maintenance	0.0	0.3	0.5	0.2	0.2	5.7	11.1	25.3	14.6	7.5	59.5
Sewerage/ Drainage/ Sanitation	0.0	0.0	0.1	0.3	0.7	13.5	28.5	48.0	25.1	30.5	49.4
SWM	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0
Street Lighting	6.4	10.5	5.7	16.6	32.1	38.0	38.0	42.0	16.0	9.2	17.4
Storm Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30.0	5.0	0.0	0.0
<b>Total</b>	<b>24.2</b>	<b>23.8</b>	<b>9.6</b>	<b>42.4</b>	<b>113.5</b>	<b>129.9</b>	<b>160.8</b>	<b>244.4</b>	<b>205.2</b>	<b>170.2</b>	<b>265.3</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## THRISSUR

2.3 MILLION (2023#)

Kerala

## Thrissur (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration^	25.8	27.4	27.8	33.6	39.3	39.1	56.7	50.5	54.8	63.9	60.6
Salaries	22.5	25.3	24.8	29.8	33.6	-	40.3	43.1	43.9	51.7	58.0
O&M	14.2	15.2	27.9	21.5	25.7	20.7	29.5	26.7	13.1	16.0	14.6
Revenue Grants, Contributions & Subsidies	-	-	-	-	-	0.1	1.1	0.0	16.5	18.9	0.0
Others	22.4	33.4	33.1	42.5	48.0	91.1	89.2	84.9	122.9	127.5	251.7
<b>Total</b>	<b>62.4</b>	<b>76.0</b>	<b>88.8</b>	<b>97.6</b>	<b>113.0</b>	<b>151.0</b>	<b>176.5</b>	<b>162.1</b>	<b>207.3</b>	<b>226.3</b>	<b>326.9</b>
Own Revenue*	42.9	40.6	44.9	42.1	56.5	66.5	54.7	56.1	57.1	66.0	63.9
<b>Own Revenue Surplus/ Deficit</b>	<b>-19.5</b>	<b>-35.4</b>	<b>-43.9</b>	<b>-55.5</b>	<b>-56.5</b>	<b>-84.5</b>	<b>-121.8</b>	<b>-106.0</b>	<b>-150.2</b>	<b>-160.3</b>	<b>-262.9</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	26.7	26.5	26.7	29.5	35.2	36.5	34.3	32.7	33.9	35.7	40.2
Own Non-Tax	16.2	14.1	18.2	12.6	21.3	30.0	20.4	23.4	23.2	30.3	23.7
Revenue Grants	29.2	12.6	14.7	16.6	90.8	148.5	156.3	143.2	153.8	162.9	287.6
Assigned Revenue	1.2	0.4	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	0.1	0.1	0.4	0.4	1.0	0.0	0.0	0.0	0.1	0.0	0.0
Other	0.1	0.0	0.2	0.3	1.5	2.3	1.7	1.4	0.4	0.0	0.0
<b>Total</b>	<b>73.4</b>	<b>53.7</b>	<b>60.4</b>	<b>59.6</b>	<b>149.7</b>	<b>217.3</b>	<b>212.7</b>	<b>200.7</b>	<b>211.3</b>	<b>228.9</b>	<b>351.5</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## TIRUPATI

0.6 MILLION (2023#)

Andhra Pradesh

## Tirupati (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration^	-	-	16.1	49.4	20.3	29.7	29.3	25.9	27.6
Salaries	-	-	14.8	47.1	17.0	25.2	24.8	20.9	22.7
O&M	-	-	25.5	29.9	27.8	37.0	55.3	35.7	46.2
Others	-	-	0.5	1.3	8.1	0.7	10.4	3.4	6.1
<b>Total</b>	-	-	<b>42.0</b>	<b>80.6</b>	<b>56.2</b>	<b>67.5</b>	<b>95.0</b>	<b>65.0</b>	<b>79.9</b>
Own Revenue*	-	-	55.5	55.5	87.9	96.3	99.8	89.3	108.8
<b>Own Revenue Surplus/ Deficit</b>	-	-	<b>13.4</b>	<b>-25.0</b>	<b>31.7</b>	<b>28.8</b>	<b>4.8</b>	<b>24.4</b>	<b>28.9</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	-	-	38.8	37.9	51.3	53.0	52.5	47.1	57.1
Own Non-Tax	-	-	16.7	17.6	36.6	43.3	47.3	42.2	51.7
Revenue Grants	-	-	3.3	33.3	1.4	0.0	0.0	0.0	0.0
Assigned Revenue	-	-	8.2	8.8	8.4	8.6	9.5	12.8	14.6
Investment/ Interest/ FD	-	-	2.1	1.8	0.9	2.8	3.0	2.8	3.0
Other	-	-	0.1	1.0	0.3	0.0	0.0	0.0	0.0
<b>Total</b>	-	-	<b>69.2</b>	<b>100.4</b>	<b>98.9</b>	<b>107.7</b>	<b>112.3</b>	<b>104.9</b>	<b>126.4</b>

- Missing values

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

^ Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Financial Statement/ Annual Financial Statement

## UDAIPUR

0.6 MILLION (2023#)

Rajasthan

## Udaipur (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration <sup>^</sup>	35.8	42.0	47.4	49.7	67.4	70.3	89.7	89.8	104.9	104.5
Salaries	33.5	40.6	44.2	46.7	53.1	61.0	82.5	-	-	-
O&M	14.1	22.0	30.1	25.7	22.2	40.9	38.8	33.0	37.8	50.3
Others	0.0	2.0	0.0	0.0	33.4	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>49.9</b>	<b>66.0</b>	<b>77.5</b>	<b>75.4</b>	<b>123.0</b>	<b>111.2</b>	<b>128.5</b>	<b>122.8</b>	<b>142.7</b>	<b>154.8</b>
Own Revenue*	84.1	86.0	94.2	101.6	23.6	123.7	132.6	146.6	148.5	171.0
<b>Own Revenue Surplus/ Deficit</b>	<b>34.2</b>	<b>20.0</b>	<b>16.7</b>	<b>26.2</b>	<b>-99.4</b>	<b>12.6</b>	<b>4.1</b>	<b>23.8</b>	<b>5.8</b>	<b>16.2</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	61.0	66.6	74.4	87.3	10.7	105.7	112.2	119.3	132.7	146.4
Own Non-Tax	23.2	19.4	19.8	14.3	12.9	18.0	20.4	27.3	15.8	24.6
Revenue Grants	0.0	0.0	0.0	0.0	6.3	0.0	0.0	0.0	0.0	0.0
Assigned Revenue	0.0	0.0	0.0	0.0	84.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	0.0	6.0	0.0	0.7	5.9	0.0	0.0	0.0	0.0	0.0
Other	2.1	0.0	3.2	0.5	3.4	4.3	4.1	0.9	2.5	2.5
<b>Total</b>	<b>86.2</b>	<b>92.0</b>	<b>97.4</b>	<b>102.8</b>	<b>123.2</b>	<b>128.0</b>	<b>136.7</b>	<b>147.5</b>	<b>151.0</b>	<b>173.5</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## UJJAIN

0.6 MILLION (2023#)

Madhya Pradesh

## Ujjain (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration <sup>^</sup>	42.6	51.9	54.6	61.8	67.9	121.7	114.7	107.5	156.8	126
Salaries	35.9	45.7	47.1	53.2	53.0	92.6	92.0	10.1	113.9	100.2
O&M	19.8	22.5	24.6	30.9	57.7	80.5	98.9	60.8	128.7	67
Others	1.4	2.0	1.8	1.5	4.2	12.3	25.0	8.4	26.7	108
<b>Total</b>	<b>63.9</b>	<b>76.4</b>	<b>80.9</b>	<b>94.2</b>	<b>129.8</b>	<b>214.5</b>	<b>238.6</b>	<b>176.7</b>	<b>312.2</b>	<b>301.0</b>
Own Revenue*	16.3	18.0	17.6	22.8	90.3	173.2	175.9	108.9	178.8	152.1
<b>Own Revenue Surplus/ Deficit</b>	<b>-47.6</b>	<b>-58.5</b>	<b>-63.3</b>	<b>-71.4</b>	<b>-39.5</b>	<b>-41.3</b>	<b>-62.7</b>	<b>-67.8</b>	<b>-133.4</b>	<b>-148.9</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	9.5	8.9	10.6	10.8	15.2	47.7	47.9	22.4	39.3	45.5
Own Non-Tax	6.8	9.1	7.0	12.0	11.6	43.2	45.7	14.6	93.9	20.5
Revenue Grants	1.5	0.0	0.0	0.0	0.0	4.9	4.9	0.0	4.9	161
Assigned Revenue	54.6	60.8	68.1	69.5	75.1	125.5	128.0	86.5	139.5	106.6
Investment/ Interest/ FD	3.4	5.7	5.3	0.8	2.3	9.5	8.0	12.7	11.0	4.5
Other	0.1	0.2	0.1	4.9	19.1	24.2	9.2	5.2	6.7	3.2
<b>Total</b>	<b>75.9</b>	<b>84.6</b>	<b>91.1</b>	<b>97.9</b>	<b>123.3</b>	<b>255.0</b>	<b>243.7</b>	<b>141.4</b>	<b>295.3</b>	<b>341.3</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages<sup>#</sup> Source: IHS Analysis, 2017

Source: Municipal Budget / Annual Financial Statement

## ULHASNAGAR

0.5 MILLION (2023#)

Maharashtra

## Ulhasnagar (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	75.0	85.9	86.5	88.6	105.5	107.3	107.3	118.3	122.6	149.6	162.0
Salaries	71.7	79.4	81.3	79.6	92.0	97.0	97.0	106.2	111.9	138.7	145.7
O&M	70.6	93.7	98.6	162.2	196.0	105.4	94.4	101.2	108.5	143.7	260.9
Others	5.3	5.8	3.7	6.7	13.1	9.5	6.7	6.8	7.6	26.6	31.9
<b>Total</b>	<b>150.9</b>	<b>185.4</b>	<b>188.8</b>	<b>257.5</b>	<b>314.6</b>	<b>222.2</b>	<b>208.5</b>	<b>226.3</b>	<b>227.9</b>	<b>319.9</b>	<b>454.8</b>
Own Revenue*	169.7	210.4	202.2	272.7	518.4	54.1	43.2	56.2	47.0	139.4	694.4
<b>Own Revenue Surplus/ Deficit</b>	<b>18.8</b>	<b>25.0</b>	<b>13.4</b>	<b>15.2</b>	<b>203.8</b>	<b>-168.1</b>	<b>-165.3</b>	<b>-170.1</b>	<b>-180.9</b>	<b>-180.6</b>	<b>239.6</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	152.5	188.6	194.0	236.5	394.1	53.1	42.2	48.9	36.6	112.2	638.1
Own Non-Tax	17.1	21.8	8.2	36.3	124.3	1.0	1.0	7.3	10.5	27.2	56.3
Revenue Grants	8.6	10.6	15.9	6.2	7.7	176.4	182.6	188.6	204.4	218.3	230.9
Assigned Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment/ Interest/ FD	1.1	2.7	1.2	1.0	1.5	5.3	2.5	3.7	2.7	3.0	3.0
Other	1.4	0.4	1.2	0.6	1.3	0.6	0.2	0.7	2.1	2.0	0.8
<b>Total</b>	<b>180.8</b>	<b>224.1</b>	<b>220.6</b>	<b>280.5</b>	<b>528.9</b>	<b>236.4</b>	<b>228.6</b>	<b>249.2</b>	<b>256.2</b>	<b>362.7</b>	<b>929.1</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Source: Municipal Budget/ Annual Financial Statement

## VARANASI

1.7 MILLION (2023#)

Uttar Pradesh

## Varanasi (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Establishment/ Administration <sup>^</sup>	87.9	117.6	124.1	164.1	180.3	156.8	168.2	215.7	223.2	244.9	260.4
Salaries	87.1	116.9	117.6	150.8	164.8	136.0	145.9	188.8	196.8	200.9	208.0
O&M	11.8	16.2	14.7	32.0	37.8	53.9	54.5	59.8	57.3	63.1	61.2
Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.8
<b>Total</b>	<b>99.7</b>	<b>133.8</b>	<b>138.8</b>	<b>196.1</b>	<b>218.0</b>	<b>210.7</b>	<b>222.7</b>	<b>275.5</b>	<b>280.5</b>	<b>308.8</b>	<b>322.4</b>
Own Revenue*	25.3	26.4	34.9	41.5	42.7	53.1	53.4	81.3	86.3	85.4	112.0
<b>Own Revenue Surplus/ Deficit</b>	<b>-74.3</b>	<b>-107.3</b>	<b>-103.9</b>	<b>-154.6</b>	<b>-175.4</b>	<b>-157.6</b>	<b>-169.3</b>	<b>-194.2</b>	<b>-194.2</b>	<b>-223.4</b>	<b>-210.4</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Own Tax	21.0	21.0	27.6	30.8	30.8	38.5	38.5	60.1	66.1	66.1	76.1
Own Non-Tax	4.3	5.5	7.3	10.8	11.9	14.6	14.9	21.2	20.2	19.3	35.9
Revenue Grants	88.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Assigned Revenue	0.1	20.0	6.3	50.1	58.1	30.1	45.1	32.8	35.1	35.8	36.0
Investment/ Interest/ FD	2.7	3.3	4.8	6.0	6.5	6.0	9.5	6.0	2.0	4.0	6.9
Other	2.3	2.2		0.3	0.4	0.5	0.6	2.0	2.0	1.1	1.1
<b>Total</b>	<b>119.4</b>	<b>51.9</b>	<b>46.0</b>	<b>98.0</b>	<b>107.7</b>	<b>89.7</b>	<b>108.6</b>	<b>122.1</b>	<b>125.4</b>	<b>126.3</b>	<b>156.0</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Road/ Bridge/ Flyover	3.7	5.6	2.7	11.3	13.6	9.3	9.9	19.5	4.7	21.5	17.1
Water Supply/ Maintenance	33.3	268.5	39.5	128.6	50.9	83.5	79.0	0.2	0.0	0.0	0.0
Sewerage/ Drainage/ Sanitation	32.0	0.0	0.1	78.1	78.1	106.4	203.9	60.1	0.3	54.8	55.5
SWM	0.3	0.1	0.8	1.1	1.5	8.5	8.5	0.0	0.0	0.5	0.6
Street Lighting	0.7	0.6	0.9	1.6	1.6	0.8	1.7	0.3	0.1	2.2	2.2
Storm Water	25.1	0.7	1.1	2.0	2.0	0.0	2.5	0.0	0.0	6.0	4.0
<b>Total</b>	<b>95.0</b>	<b>275.5</b>	<b>45.1</b>	<b>222.7</b>	<b>147.6</b>	<b>208.5</b>	<b>305.5</b>	<b>80.1</b>	<b>5.1</b>	<b>85.0</b>	<b>79.3</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement



## VIJAYAWADA

1.9 MILLION (2023#)

Andhra Pradesh

## Vijayawada (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Establishment/ Administration <sup>^</sup>	194.1	139.6	150.5	211.8	278.3	325.1	356.7	363.6	343.4	321.3
Salaries	166.2	133.6	148.9	204.2	267.8	265.3	294.7	293.6	231.8	254.4
O&M	52.8	33.4	53.6	69.3	79.7	97.9	121.1	119.7	163.6	235.3
Others	1.2	1.3	1.2	1.5	2.9	6.4	18.3	18.4	9.7	7.9
<b>Total</b>	<b>248.2</b>	<b>174.2</b>	<b>205.4</b>	<b>282.6</b>	<b>360.8</b>	<b>429.4</b>	<b>496.1</b>	<b>501.7</b>	<b>516.7</b>	<b>564.5</b>
Own Revenue*	205.6	159.6	179.2	269.9	407.1	396.8	427.3	441.8	275.4	400.8
<b>Own Revenue Surplus/ Deficit</b>	<b>-42.5</b>	<b>-14.6</b>	<b>-26.1</b>	<b>-12.7</b>	<b>46.3</b>	<b>-32.6</b>	<b>-68.8</b>	<b>-59.9</b>	<b>-241.3</b>	<b>-163.7</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Own Tax	95.1	90.1	101.3	128.6	174.6	174.4	223.5	226.8	174.8	189.5
Own Non-Tax	110.5	69.5	77.9	141.3	232.5	222.4	203.8	215.0	100.6	211.2
Revenue Grants	31.0	0.4	0.9	0.8	0.9	0.0	0.0	0.0	0.0	0.0
Assigned Revenue	26.8	37.6	48.3	59.5	69.3	0.0	0.0	0.0	65.2	67.8
Investment/ Interest/ FD	0.5	0.0	0.0	0.1	0.2	0.0	0.0	0.0	0.0	0.0
Other	3.3	10.6	1.5	2.8	9.0	68.9	84.8	84.7	214.3	254.6
<b>Total</b>	<b>267.2</b>	<b>208.1</b>	<b>230.0</b>	<b>333.2</b>	<b>486.4</b>	<b>465.7</b>	<b>512.1</b>	<b>526.5</b>	<b>554.9</b>	<b>723.2</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Road/ Bridge/ Flyover	27.6	1.6	0.7	18.7	10.3	325.2	340.5	356.7	32.6	45.6
Water Supply/ Maintenance	7.8	14.8	33.5	61.0	136.2	228.9	53.3	51.7	44.9	46.5
Sewerage/ Drainage/ Sanitation	5.4	2.6	2.5	5.5	6.7	27.1	0.0	0.0	4.7	4.0
SWM	5.7	4.7	3.7	5.4	5.7	1.5	1.5	0.0	4.1	8.6
Street Lighting	5.5	4.2	2.0	4.0	2.3	5.8	17.1	12.2	12.4	13.2
Storm Water	0.0	0.0	0.0	22.0	240.0	4.7	7.3	8.1	1.5	1.5
<b>Total</b>	<b>51.9</b>	<b>27.9</b>	<b>42.4</b>	<b>116.6</b>	<b>401.1</b>	<b>593.2</b>	<b>419.7</b>	<b>428.7</b>	<b>100.2</b>	<b>119.4</b>

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

<sup>^</sup> Establishment is inclusive of salary/ wages<sup>#</sup> Source: IHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## VISAKHAPATNAM

2.4 MILLION (2023#)

Andhra Pradesh

## Visakhapatnam (In Rs Crore)

Revenue Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Establishment/ Administration <sup>^</sup>	134.8	147.8	190.5	297.8	328.0	310.9	235.7	155.6	175.7
Salaries	118.2	133.4	174.6	247.4	262.5	106.6	63.2	89.5	98.2
O&M	177.2	200.8	217.6	548.7	526.2	646.8	389.7	923.3	1,075.6
Others	55.3	55.2	43.5	53.4	61.1	55.4	37.1	116.1	134.8
<b>Total</b>	<b>367.2</b>	<b>403.8</b>	<b>451.5</b>	<b>899.9</b>	<b>915.2</b>	<b>1,013.0</b>	<b>662.5</b>	<b>1,194.9</b>	<b>1,386.1</b>
Own Revenue*	240.5	260.4	278.9	420.9	514.8	502.5	485.4	817.2	1,153.8
<b>Own Revenue Surplus/ Deficit</b>	<b>-126.7</b>	<b>-143.4</b>	<b>-172.7</b>	<b>-479.1</b>	<b>-400.4</b>	<b>-510.5</b>	<b>-177.2</b>	<b>-377.7</b>	<b>-232.3</b>
Revenue Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Own Tax	24.2	34.6	22.5	34.3	82.2	51.2	82.8	100.8	304.7
Own Non-Tax	216.3	225.7	256.4	386.6	432.6	451.3	402.6	716.4	849.1
Revenue Grants	21.4	16.8	3.4	111.0	24.0	-	11.9	61.7	62.1
Assigned Revenue	68.4	62.5	72.5	130.5	136.7	-	154.8	277.8	279.0
Investment/ Interest/ FD	8.0	4.0	26.0	24.0	30.0	1.7	23.1	55.1	55.1
Other	4.8	21.3	0.8	1.0	1.2	-	2.4	4.0	5.0
<b>Total</b>	<b>343.1</b>	<b>364.9</b>	<b>381.5</b>	<b>687.4</b>	<b>706.7</b>	<b>504.2</b>	<b>677.6</b>	<b>1,215.8</b>	<b>1,555.0</b>
Capital Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Road/ Bridge/ Flyover	51.4	51.9	52.4	317.9	257.8	279.5	113.0	331.7	404.9
Water Supply/ Maintenance	23.8	22.7	25.4	55.9	53.3	62.6	143.0	290.1	460.2
Sewerage/ Drainage/ Sanitation	10.1	10.6	11.5	70.0	63.4	16.0	57.6	240.5	206.8
SWM	3.5	1.4	2.3	4.2	5.0	2.5	5.4	76.4	32.2
Street Lighting	18.6	25.0	21.4	30.0	26.0	46.6	57.0	71.4	93.1
Storm Water	8.5	11.2	7.2	39.1	35.0	73.0	18.8	103.0	128.0
<b>Total</b>	<b>116.0</b>	<b>122.8</b>	<b>120.2</b>	<b>517.0</b>	<b>440.5</b>	<b>407.2</b>	<b>376.1</b>	<b>1,010.1</b>	<b>1,197.2</b>

- Missing values

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

<sup>^</sup> Establishment is inclusive of salary/ wages

# Source: IIHS Analysis, 2017

Note: Capital Expenditure includes only expenditure on major infrastructure. It is not the total expenditure.

Source: Municipal Budget/ Annual Financial Statement

## METHODOLOGY

*Indian Municipal Finance 2023* presents a snapshot of comparable data on finances for 33 ULBs across the country for the FY 2012-21 period. The assessment methodology is consistent with the methodology adopted for Indian Municipal Finance 2022. Data presented has been collected from the budgets 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, stadium.

### 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 off is 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
Others	Miscellaneous expenses, expenditure on revenue grants

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 associated concerns about over-estimation and under-estimation of budget information, a widely recognised issue (Vasishta, S., & Thakur, D., 2018). Two, 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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## REFERENCES

(In addition to Budgets and Annual Financial Statements of 55 ULBs for the period of 2012-2022)

IHS (2017). India Urban Atlas: Mapping the Growth and Expansion of India's 100 Largest Cities, Indian Institute for Human Settlements, Bengaluru.

Vasishta, S., & Thakur, D. (2018). Assessment of the Public Finance Management and Accountability Systems of the Municipal Corporation of Gurugram. Working Paper Series. Symbiosis School of Economics.

## ABBREVIATIONS

<b>AMRUT:</b>	Atal Mission for Rejuvenation and Urban Transformation
<b>PMAY-U:</b>	Pradhan Mantri Awas Yojana (Urban)
<b>SCM:</b>	Smart Cities Mission
<b>SBM-U:</b>	Swachh Bharat Mission (Urban)
<b>O&amp;M:</b>	Operations and Maintenance
<b>FD:</b>	Fixed Deposit
<b>SWM:</b>	Solid Waste Management
<b>ULB:</b>	Urban Local Body
<b>IGT:</b>	Intergovernmental Transfers

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