



Municipal Finances and Service Delivery in India

A Study Sponsored by
The Fourteenth Finance Commission
Government of India



Urban Governance Area
Administrative Staff College of India
Hyderabad

2014

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Abbreviations

ABPAS	: Automated Building Plan Approval System
APUFIDC	: Andhra Pradesh Urban Finance and Infrastructure Development Corporation
ASCI	: Administrative Staff College of India
ARV	: Annual Rental Value
ATR	: Action Taken Report
BOT	: Built-Operate-Transfer
BSUP	: Basic Service to Urban Poor
C&AG	: Comptroller and Auditor General of India
CAA	: Constitution Amendment Act
CAGR	: Compound Annual Growth Rate
CBULB	: Capacity Building of Urban Local Bodies
CBUD	: Capacity Building for Urban Development
CDPs	: City Development Plans
CHF	: Cooperative Housing Foundation Internationals India Mission
D&O Trades	: Dangerous and Offensive Trades
DEAS	: Accrual Based Double Entry Accounting System
DPC	: District Planning Committee
FC	: Finance Commission
GIS	: Geographical Information System
GoI	: Government of India
GoMP	: Government of Madhya Pradesh
GST	: General and Services Tax
GVMC	: Greater Visakhapatnam Municipal Corporation
HARIS	: Haryana Registration Information System
HH	: Households
HPEC	: High Powered Expert Committee
IHSDP	: Integrated Housing and Slum Development Programs
ILCS	: Integrated Low Cost Sanitation Scheme
IR	: Interim Report
IUSP	: Integrated Urban Sanitation Program
JNNURM	: Jawaharlal Nehru National Urban Renewal Mission
JUSCO	: Jamshedpur Utilities and Services Company
KMC	: Kanpur Municipal Corporation
LB	: Local Bodies
LPCD	: Liters per Capita per Day
LSGI	: Local Self Governance Institution

MC	: Municipal Corporation
MJP	: Maharashtra Jeevan Pradhikaran
MLA	: Member of Legislative Assembly
MoUD	: Ministry of Urban Development
MPC	: Metropolitan Planning Committees
NGO	: Non-Governmental Organization
NIPFP	: National Institute of Public Finance and Policy
NMAM	: National Municipal Accounting Manual
NIUA	: National Institute of Urban Affairs
NRW	: Non-Revenue Water
NPs	: Nagar Panchayats
OD	: Open Defecation
O&M	: Operation and Maintenance
PHED	: Public Health and Engineering Department
PPP	: Public-Private Partnership
PRIs	: Panchayati Raj Institutions
PSPs	: Public Stand Posts
PT	: Property Tax
RAY	: Rajiv Awas Yojana
RMC	: Rajkot Municipal Corporation
SARC	: Second Administrative Reforms Commission
SCADA	: Supervisory Control and Data Acquisition System
SCs	: Schedule Castes
SEC	: State Election Commission
SFC	: State Finance Commission
SJSRY	: Swarna Jayanti Shahari Rozgar Yojana
SLB	: Service Level Benchmark
SMC	: Sailana Municipal Council
SMTs	: Small and Medium Towns
SOTR	: State Own Tax Revenue
STs	: Schedule Tribes
SWM	: Solid Waste Management
TGS	: Technical Guidance and Supervision
ToR	: Terms of Reference
UfW	: Unaccounted for Water
UIDSSMT	: Urban Infrastructure Development Scheme for Small & Medium Towns
ULB	: Urban Local Body
UP Jal Nigam	: Uttar Pradesh Jal Nigam
UTs	: Union Territories

VAT	: Value Added Tax
10 FC	: Tenth Finance Commission
11 FC	: Eleventh Finance Commission
12 FC	: Twelfth Finance Commission
13 FC	: Thirteenth Finance Commission
14 FC	: Fourteenth Finance Commission
73 rd CAA	: The Constitution (Seventy-Third Amendment) Act, 1992
74 th CAA	: The Constitution (Seventy-Fourth Amendment) Act, 1992

Summary of Recommendations

1. *Governing cities is becoming complex in the context of inadequate finances, gap in services, weak institutional framework, lack of capacity, etc. There is a need to strengthen governance if cities and towns have to emerge as living organisms with better quality of life. The study on Municipal Finances and Service Delivery in India covers municipal finances, service delivery and governance. The suggestions made are in the areas viz., finance and resource mobilization, strengthening SFCs, improving services and others like capacity building. Conditional grants are proposed with the objective of improving municipal governance which is a prerequisite to improve finances and service delivery. (8.12)*

Finances

2. *Provision of core services viz., water supply, safe sanitation and elimination of open defecation, sewerage and storm water drainage during the award period of the Fourteenth Finance Commission i.e., 2015-16 to 2019-20 is estimated to cost Rs. 3,89,767 Cr. at 2009-10 prices. (8.10)*

3. *A municipal finance list be included in the constitution through amendment to provide assured and sustainable sources of income to the ULBs. The list may include property tax, vacant land tax, service charge on central and state properties, trade licensing, building permission fee, impact fee, development fee, etc., which are already in the local domain. Others in the municipal finance lists may include motor vehicle tax, surcharge on stamp duty, professional tax, entertainment tax, VAT, GST (once it is finalized and put into operation), etc. Once such a list is provided, SFCs would be able to work out details of allocations to local bodies from the divisible pool as is being done by FCs. This will replace adhocism with principled allocations. (8.13)*

4. *Property tax reforms like periodic revision, strengthening assessment, levy and collection procedures, improving billing and collection efficiency, elimination of exemptions, provision of penal clauses on illegal constructions, identifying un-assessed and under-assessed properties, etc., should be prioritized by ULBs to improve their finances and to mobilize more resources. The ULBs need to review their non-tax sources and periodically revise as per service improvements to meet the escalating costs. (5.41)*

5. *The user charges should be revised periodically by linking them to service improvements. The proposed Municipal Services Regulatory Commission should be responsible for this. (5.49 & 5.72)*

6. *The inefficiencies in internal revenue mobilization is an area of concern and the ULBs should address this on a priority. The ULBs should exploit all the untapped sources which municipal Acts empower them. The internal mobilization will, to some extent, bridge the finance gap and allow them the functional autonomy. (5.56)*

7. *The GoI should give effect to the decision taken on raising the ceiling on profession tax as this source has potential in all states to mobilize additional revenues. Efforts should be made by the state governments to enforce the laws relating to profession tax. The states may take a leaf from the Gujarat, Kerala and Tamil Nadu practices. (5.42)*

8. *The states should exploit entertainment tax effectively through improved methods of levy and collection. (5.43)*

9. *The property tax boards constituted as per 13 FC recommendations, but are not fully operational need to be made functional fully and take responsibility for correcting the ills and inadequacies in property tax administration. Where they have not been constituted, they should be constituted and operationalised. (5.41)*

10. *The state governments should remove the restrictions on the borrowing powers of the ULBs and give them the freedom based on their credit rating to mobilize resources. (5.55)*

11. *Credit rating of ULBs should be made mandatory at regular intervals, which will develop spirit of competition between cities/towns and also enable those who have better rating to access funds from the capital market or float bonds for capital investment. (5.55)*

12. *The recommendations made by the 13 Finance Commission to improve municipal finances like the UDA's sharing their revenues with local bodies, state governments sharing a portion of their income from royalties with those local bodies in whose jurisdiction such income arises, etc., continue to be relevant and significant to improve the ULB finances and should be implemented.(2.27)*

Accounts and Audits

13. *The recommendations of the previous FCs on the adoption of accounting formats as per National Municipal Accounts Manual as recommended by the C&AG by the ULBs*

in all states and entrustment of technical guidance and supervision to C&AG should be implemented expeditiously. (2.31)

14. The audit reports of the C&AG's Annual Technical Inspection Report and the annual report of the Director of Local Fund Audit should be placed before the legislature to ensure transparency and financial accountability of local bodies. We reiterate the recommendation of the 13 FC and suggest the relevant Acts and Rules should be amended to ensure this.(2.32)

State Finance Commissions

15. To ensure the synchronization of the award periods of FCs and SFCs the state governments should constitute their SFCs by early 2017 and adjust the award period of the ongoing or to be constituted SFCs in such a way that it synchronizes with the 15 FC and there after every five years. This is within the domain of the state governments to make adjustments to the award period of SFCs, as was done in Assam. This would facilitate the FC to examine the SFC reports as per the present constitutional provisions. We also feel the desirability of constitutional amendment to synchronise the award periods, which FCs have been recommending, to address the problems that may arise in future. (4.15)

16. Every state should establish SFC Division in the Finance Department with adequate staff, infrastructure and resources. Similarly, SFC Cells should be established in Municipal Administration and Panchayati Raj Departments with effective linkages with the SFC Division. They should function on the lines of FC Division in the Ministry of Finance. (4.21)

17. Their responsibility should include development of database on municipal demography, finances, governance, services and analysis and management on a regular basis; follow-up / monitoring implementation of FC/SFC recommendations; undertake/ sponsor studies both at macro and micro level on specific issues of finances, services, governance, etc., making them available to the SFCs when constituted; maintaining regular linkages with SFC Division in the Finance Ministry etc. (4.18)

18. The chairperson, members and member secretary/secretary should work on a full-time basis. Secretary should be appointed at least two months ahead of the constitution of the SFC to establish office, infrastructure, etc., on the lines of the FC at the national level. Even where officials are appointed as members, they should work on a full-time basis and not on a part-time basis as has been the case in several states at present. (4.10)

19. The SFCs should be given full financial and other powers to work autonomously. The systems and procedures being followed by the FCs should be adopted to enable the SFCs to function as constitutional bodies' autonomously. (4.22)

20. The ATR should be submitted within six months after the submission of the SFC Report. The state governments defer decisions on many recommendations of the SFCs for further examination. The Legislature has no way to know as to what decisions were taken by the government once the ATR was submitted. We suggest that the government should submit a second ATR on all such matters within six months after the submission of the first ATR incorporating the decisions taken on all deferred recommendations of the SFC to the legislature and the recommendations not considered within one year after the submission of the SFC report should be considered as not accepted. This enables the subsequent SFCs to examine the subject/problem as well as the recommendation of the previous SFCs afresh and make appropriate recommendation. These changes may be incorporated in the relevant Rules and amend the legislation, if required to make this mandatory. (4.26)

Municipal Services

21. Every state should constitute Municipal Service Regulatory Commission with responsibility for review and rationalization of user charges relating to municipal services, fix the tariffs for different services, ensure periodic revision based on service level improvements and the costs involved, ensure that the benchmarks stipulated by the MoUD are achieved. They should ensure transparency in pricing services and their revision, equity in service delivery, etc. (5.72)

22. To increase transparency the SLB notification on four services viz., water supply, sanitation, solid waste management and storm water drains, as recommended by 13 FC, should be continued and also extended to all ULBs including NPs and Cantonment Boards. The status of municipal services and the targets proposed should be put on the municipal website as well as that of SFC Division.(4.18)

Investment Priority Areas

23. In view of the wide gap in the provision of basic services and open defecation the grants to be recommended by 14 FC may be invested to meet the basic needs viz., water supply, sanitation, sewerage and storm water drainage and elimination of open defecation. The SMTs - municipalities and NPs - should get priority, as access to services to households and their resource base is weak. (3.43)

24. *Elimination of open defecation should get highest priority both at central, state and local government levels to achieve the objective of Open Defecation Free Society within five years. Private sector and NGO participation should be explored. The Company's Act may be amended to enable the Companies to claim expenditure on construction of toilets in cities and towns as well as government educational institutions as part of their corporate social responsibility. (3.54)*

Other Recommendations

25. *The website hosted by SFC Division and Cells, should provide information on the SFCs, their reports and recommendations, implementation status of projects and reforms and also reports of the studies undertaken by the SFCs as also by the Division and Cells. (4.18)*

26. *All FC and SFC reports, studies undertaken or sponsored by them should be available in soft copies with the FC/SFC websites. National institutions like NIPFP, NIUA, NIRD, ASCI, etc., should also work as repositories of such information which can be accessed by states, ULBs, SFCs, scholars and others. (4.18)*

27. *Legislative oversight is critical in parliamentary democracies and for good urban governance. To achieve this, the state and central governments should include devolutions to ULBs and implementation status of FC and SFC recommendations and utilization status of grants provided by them in the annual reports to be submitted to parliament and state legislatures respectively by the MoUD and state Municipal Administration and Urban Development Departments. The MoUD should take the initiative to guide and support the state governments in implementing the FC recommendations. (8.35)*

28. *There is a need for continuous political education on the rights and obligations of ULBs and their functionaries.(8.36)*

29. *The MoUD should provide guidelines for municipalisation and criteria for constitution of MCs, municipalities and NPs. The MoUD may revise Model Municipal Law consistent with Article 243 Q (2) of the Constitution to guide the state governments on municipalisation criteria. (2.7)*

30. *The boundaries of the ULBs be redefined by incorporating the peripheral or peri-urban and contiguous areas to the existing city or town after the publication of Census reports every ten years. (2.8)*

31. *Several reforms have been initiated and being implemented by the states and ULBs under schemes like JNNURM. Their effective implementation is critical for improving governance and move towards good urban governance. The reforms relating to finance, services and management need to be deepened and taken forward. To achieve the objectives of 74 CAA and to make democratic decentralization a reality, we reiterate the recommendations of earlier FCs for transfer of all the 12th Schedule functions along with finances and functionaries to the ULBs and a beginning should be made by transferring the basic functions like water supply, sanitation, drainage, SWM, and sewerage. (2.11)*

32. *The JNNURM reform of assigning or associating the planning and other functions to ULBs re-affirmed by 13 FC being undertaken by parastatals be expeditiously implemented. (2.18)*

33. *The good practices in urban governance should be disseminated and become part of training and other capacity building programs. Awareness of good practices, their successes and even the reasons for failure would enable the ULBs to initiate implementing these initiatives/practices with open mind adopting them to the local milieu. (7.39)*

34. *All states should constitute municipal cadres and formulate staffing pattern for different tiers of ULBs taking into consideration population, area, services provided and other parameters. The MoUD should provide guidance and support in designing staffing pattern. (2.22)*

Conditionalities

35. *The 14 FC should make 40% of the grant it allocates to ULBs conditional to (1) synchronization of SFC and FC award periods, (2) constitution of SFC Divisions and Cells, (3) constitution of Municipal Services Regulatory Commission, (4) undertaking accounts and audit reforms, (5) operationalising the property tax boards and (6) institutionalising the service level benchmarking in the municipal system.(8.41)*

1. Introduction

India's Urbanization Trends

1.1. India is a low urbanising country and as a result over decades urban reforms were slow and halting either because their potential was not recognized or understood fully by the policy makers and planners. Instead programs were formulated to address migration as it was felt that urbanization is basically the result of in-migration from rural to urban areas. It was only in recent years the contribution of urban areas to national economy and development is being recognized reversing the traditional bias resulting in policy and program interventions.

1.2. India's 377 million urban population in 2011 constitutes 31.16 per cent of the total population. The number of ULBs i.e., statutory towns increased by 242 - from 3,799 in 2001 to 4041 in 2011 and the number of census towns increased significantly from 5,161 in 2001 to 7935 in 2011.¹ The urban population is projected to grow faster. Census projections indicate that the urban population is likely to be 534 million by 2026 constituting over 38.2 per cent of the total population.² But the urban population reached 31.16 percent as against Census projection of 30% in 2011. The other projections put the figures differently. For example, McKinsey Global Institute projected that the urban population would be 590 million constituting 40 per cent of the total population by 2030.³ The twelfth five year plan estimated that by 2031 India's urban population would be about 600 million; an increase of over 200 million in the next two decades.⁴ The United Nations projected that the urban population would reach 40 per cent by 2030 and cross 50 per cent by 2050.⁵ In absolute terms the urban population would cross 583 and 814 million in 2030 and 2050 respectively (fig.1.1).⁶

¹ Government of India, Registrar General and Census Commissioner (2011), Census of India, 2011, New Delhi.

² Government of India, Registrar General and Census Commissioner (2006), *Census of India 2001 – Population Projections of India and States: 2001-2026*, New Delhi. Tables 9 and 10.

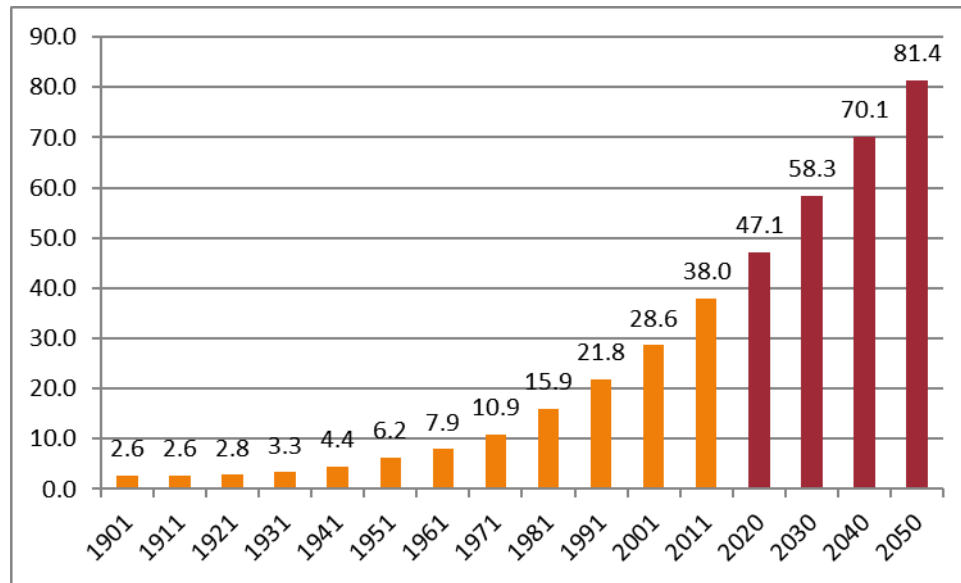
³ McKinsey Global Institute (2010), *India's Urban Awakening: Building Inclusive Cities and Sustaining Economic Growth*, p.37.

⁴ Government of India, Planning Commission, *The Twelfth Five Year Plan (2012-2017): Economic Sectors, Vol.II*, Sage Publications India Private Limited, New Delhi. Para. 18.1.

⁵ United Nations (2014), *World Urbanisation Prospects: The 2014 Revision*, Population Division, Department of Economic and Social Affairs, File 2, New York.

⁶ Ibid., File 3.

Figure 1.1: India's Urban Population - Present and Projected



Source: Census of India, 2011 Reports: United Nation, World Urbanization Prospects: The 2014 Revision.

1.3. Urbanization, despite its contributions to economy and development, brings in its train many a challenge that relate to demography, governance, infrastructure and service delivery, poverty and slums, environment, housing, traffic and transportation, etc. Infrastructure is deficient and one finds lack of access to basic services and where provided, the delivery is poor and is of low quality. With haphazard planning and weak zoning regulations, cities are becoming places of growth and threat. Low image, limited competitiveness and weak internal capacities of ULBs compound the problem. Addressing them is a challenge and daunting and will continue to be strategic for urban development and sustainability.

Municipalisation

1.4. Census of India classifies all places with a minimum population of 5,000, places where at least 75% of the male working population are engaged in non-agricultural pursuits, a population density of 400 persons per sq.km as urban areas which are further classified as statutory and census towns. Statutory towns are those which have been classified as MCs, municipalities, NPs, notified area committees, etc., under the state municipal Acts. All statutory towns irrespective of their population and whether they meet the criteria referred earlier are automatically considered urban and all others as census towns. The Census classifies urban areas into six size classes based on population from Class I to VI and details are given in table 1.1.

Table 1.1: Classification of Urban Areas, 2011

Size-Class	Population Size	No.Towns	Population	% Urban Population
Class I	1,00,000 and more	485	223,901,559	59
Class II	50,000 to 99,999	551	37,843,118	10
Class III	20,000 to 49,999	1,313	40,938,091	11
Class IV	10,000 to 19,999	1,087	16,012,784	4
Class V	5,000 to 9,999	473	3,736,710	1
Class VI	Less than 5,000	132	389,275	0
Census Towns		3,892	54,278,626	14
Total		7,933	377,100,163	100

Source: Compiled from Census of India, 2011 Reports

1.5. The municipalisation is a process of classifying urban areas into statutory towns - MCs, municipalities, NPs, notified area committees, etc. The state municipal Acts lay down criteria for municipalisation as also their classification as MCs, municipalities, NPs, etc.⁷ The municipal Acts also give discretion to the state government to declare any area as municipal based on economic, administrative or other considerations. As per Census 2011, there are 4,041 ULBs in the country covering 85.61 % of the urban population and the remaining urban population lives in what are called census towns but are governed by rural local bodies like gram panchayats.

1.6. There are, however, wide variations between states in municipalisation process. Lakshadweep is the only state in India without any urban area and there are variations between states and union territories in term of municipalisation (table 1.2). In Mizoram all urban areas are municipalized and in Arunachal Pradesh 98.8% urban areas are municipalized and are governed by ULBs. In Bihar, Chhattisgarh, Himachal Pradesh, and Sikkim more than 95% urban population live in ULBs. Among other larger states Gujarat, Jammu and Kashmir, Karnataka, Madhya Pradesh, Maharashtra, Punjab, Rajasthan and UP municipalisation is between 90 to 95% and other larger states like Andhra Pradesh and Tamil Nadu municipalisation is 85.4 and 85.6 % respectively. The table 1.2 also gives details of statutory and census towns as well as urban and municipal population state-wise. Despite India's 377 million populations living in urban areas, only 32.3 Cr. constituting 85.6% live in municipal areas or ULBs. Assuming that the municipalisation of urban areas will take place at the same level by 2020 over 406 million urban population will be living ULBs (table 1.2). But with 3,892 census towns in 2011, it is possible a majority of them may become municipal in the next decade. With urbanization and increasing municipalisation, there is demand for additional resources to

⁷ See for example, *The Karnataka Municipalities Act, 1964*, Sections 3 and 4; *The Himachal Pradesh Municipal Act, 1994*, Section 3.

meet the growing need for services which the states and ULBs can ill afford and therefore the need for external support for provision of infrastructure and efficient service delivery.

Table 1.2: Urban Population and Municipalisation – 2011

S.No	State	No of Towns			Urban Population			% Urbanisation	Projected Municipal Population 2020
		ST*	CT**	Total	Total	Municipal	%		
1	Andaman & Nicobar	1	4	5	143,488	108,058	75.31	37.70	133,248
2	Andhra Pradesh	125	228	353	28,219,075	24,114,540	85.45	33.36	30,147,691
3	Arunachal Pradesh	26	1	27	317,369	313,557	98.80	22.94	388,165
4	Assam	88	126	214	4,398,542	3,429,030	77.96	14.10	4,236,960
5	Bihar	139	60	199	11,758,016	11,266,945	95.82	11.29	14,087,539
6	Chandigarh	1	5	6	1,026,459	970,602	94.56	97.25	1,196,860
7	Chhattisgarh	168	14	182	5,937,237	5,800,044	97.69	23.24	7,269,225
8	Dadra&Nagar Haveli	1	5	6	160,595	98,265	61.19	46.72	121,646
9	Daman & Diu	2	6	8	182,851	68,273	37.34	75.17	84,518
10	Goa	14	56	70	906,814	432,903	47.74	62.17	535,908
11	Gujarat	195	153	348	25,745,083	23,978,324	93.14	42.60	30,443,813
12	Haryana	80	74	154	8,842,103	7,928,280	89.67	34.88	9,930,393
13	Himachal Pradesh	56	3	59	688,552	670,493	97.38	10.03	829,211
14	Jammu & Kashmir	86	36	122	3,433,242	3,161,065	92.07	27.38	4,027,328
15	Jharkhand	40	188	228	7,933,061	5,351,345	67.46	24.05	6,834,551
16	Karnataka	220	127	347	23,625,962	22,399,014	94.81	38.67	27,764,205
17	Kerala	59	461	520	15,934,926	5,608,075	35.19	47.70	6,926,899
18	Lakshadweep		6	6	50,332		0.00	78.07	
19	Madhya Pradesh	364	112	476	20,069,405	18,978,729	94.57	27.63	24,048,767
20	Maharashtra	256	278	534	50,818,259	46,795,689	92.08	45.22	59,479,172
21	Manipur	28	23	51	834,154	650,717	78.01	32.45	804,210
22	Meghalaya	10	12	22	595,450	375,930	63.13	20.07	464,687
23	Mizoram	23		23	571,771	571,771	100.00	52.11	706,401
24	Nagaland	19	7	26	570,966	505,440	88.52	28.86	625,111
25	Nct Of Delhi	3	110	113	16,368,899	11,402,709	69.66	97.50	14,207,392
26	Odisha	107	116	223	7,003,656	6,176,141	88.18	16.69	7,630,429
27	Puducherry	6	4	10	852,753	761,632	89.31	68.33	940,226
28	Punjab	143	74	217	10,399,146	9,712,373	93.40	37.48	12,278,914
29	Rajasthan	185	112	297	17,048,085	15,807,765	92.72	24.87	20,040,760
30	Sikkim	8	1	9	153,578	147,695	96.17	25.15	182,353
31	Tamil Nadu	721	376	1097	34,917,440	29,918,130	85.68	48.40	37,657,710
32	Tripura	16	26	42	961,453	670,902	69.78	26.17	828,605
33	Uttar Pradesh	648	267	915	44,495,063	40,938,038	92.01	22.27	51,830,489
34	Uttarakhand	74	41	115	3,049,338	2,560,404	83.97	30.23	3,162,857
35	West Bengal	129	780	909	29,093,002	21,148,659	72.69	31.87	26,665,232
	Total	4,041	3,892	7,933	377,106,125	322,821,537	85.60	31.15	406,511,476

Source: Compiled from Census of India, 2011 Reports

* ST- Statutory Town; ** CT: Census Town

1.7. There has been an increase in the number of ULBs in the country during the last two decades from 3,682 in 1998 to 4,041 by 2011 (table 1.3) and state wise details are given in Annex 1.1. The number of MCs increased from 96 to 151 during the period.

With 3,892 census towns in 2011, it can be expected that the number of ULBs will increase significantly in the years to come.

Table 1.3: Growth of Urban Local Bodies by Tier

#	Period	Municipal Corporation	Municipality	Nagar Panchayat	Total
1	11 FC (As on 1.4.1998)	96	1,494	2,092	3,682
2	12 FC	109	1,432	2,182	3,723
3	13 FC	139	1,595	2,108	3,842
4	Census 2011	151	1,608	2,282	4,041
5	14 FC	162	1,482	2,349*	4,143**

Source: Compiled from Census of India, 2011, Finance Commission Reports and Topic Notes and Statements submitted by the state governments to 14 FC.

*They include 205 ULBs which are categorised as cantonment boards, notified areas, industrial townships, ITS, etc., and other ULBs which have not been classified by the states.

** As some states provided total number of ULBs instead of tier-wise. There may be variation in totals.

India's Federal System

1.8. In India's federal system most taxation powers are with the central government while most expenditure takes place at the state level. This requires transfer of resources from the centre to states as it is the centre which levies and collects important taxes like income, excise, customs, etc. Such tax sharing systems exist in other federations like Australia and Canada. To make recommendations to the GoI on transfer of resources to states, the Indian Constitution provides for Finance Commission (FC) which defines the financial relations between the centre and the states.

Finance Commission – Role and Responsibility

1.9. The FC is constituted under Article 280 of the Indian Constitution every five years by the President of India.⁸ Its functions include making recommendations as to:

- a) the distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them and the allocation between the States of the respective shares of such proceeds;
- b) the principles which should govern the Grants-in-aid to the revenues of the states out of the Consolidated Fund of India; and
- c) any other matter referred to the Commission by the President in the interest of sound finance.

1.10. After the passage of 73rd and 74th Constitution Amendment Acts in 1992,⁹ the allocation of grants to the urban and rural local bodies is being included as part of the

⁸The Constitution of India, Article 280.

ToR of the FCs. As the 10 FC was constituted before the two Amendment Acts became operational, its Terms of Reference did not include allocation of grants to local bodies – rural and urban. But the FC made an allocation of Rs. 100 per capita for rural local bodies (or roughly Rs.4,380 Cr.) and Rs.1,000 Cr. to the ULBs.¹⁰ The ToR of 11 to 14 FCs mandate them to recommend grants to the local bodies. In particular, its role vis-a-vis local bodies under Article 280 (3) of the Constitution includes to recommend the:

- a) measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats in the State on the basis of the recommendations made by the Finance Commission of the State; and
- b) measures needed to augment the Consolidated Fund of a State to supplement the resources of the Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State.¹¹

1.11. The ToR of 14 FC also includes that in making the recommendations it should have regard to insulate the prices of public utility services like drinking water, transport from policy fluctuations through statutory provisions and the need to balance management of ecology, environment and climate change consistent with sustainable economic development.¹²

Study Objectives

1.12. The study focuses on the delivery of services by the ULBs, as mandated by the 74th CAA and the state municipal Acts, vis-a-vis the Service Level Benchmarks prescribed by the Ministry of Urban Development, Government of India (MoUD). It assesses the financial status of ULBs, project the needs during the 14 FC award period and suggest methods to augment the resources. The study covers four service sectors viz., water supply, sanitation, sewerage, and storm water drains. These four services are basic to human survival and contribute to human health and hygiene. Recognising their significance, the MoUD prioritized them and developed benchmarks. In practical terms as well, the SLB and Census data is also available only on these four indicators. In particular, the major objectives of the study are to:

- analyse the status of devolution of 12th Schedule functions vis-à-vis services;

⁹Government of India, Ministry of Urban Development (1992), *The Constitution (74th Amendment) Act*, New Delhi.

¹⁰ Government of India, Ministry of Finance, *Tenth Finance Commission: Report for 1995-2000*, New Delhi, Paras.10.16 and 10.18.

¹¹*The Constitution of India, Article 280, (bb) and (c)*

¹²Fourteenth Finance Commission (2013), *Terms of Reference*, Letter No. 11015/12/2013-SFC (1) dated December 27, 2013.

- analyse the tax and non-tax revenue and expenditure pattern of ULBs focusing on core services;
- review the financial accountability of ULBs covering accounts and audit;
- study the mode of state transfers to ULBs;
- estimate the infrastructure and service delivery gap in core sectors and project the needs for the Award Period i.e., 2015-16 to 2019-20 based on city need projections;
- estimate the resource gap for the delivery of core services by the ULBs based on benchmarks set by the state or in their absence MoUD; and
- suggest possible tax and non-tax measures to bridge the resource gap as also potential new methods such as development charges, municipal bonds, sale of land, etc.¹³

1.13. The other objectives of the study are to:

- analyse the services to the poor - status and issues and the state/city policies and innovative programs to reach the unreached;
- analyse the status of implementation of the projects under JNNURM, UIDSSMT;
- analyse the status of reform implementation under JNNURM and examine the reasons for poor or slow implementation; and
- document municipal good practices in finances, service delivery and governance.

Methodology

1.14. The study adopted multiple methods viz., literature review on finances, service delivery, governance, etc. Data sources include:

- state and ULB level data on municipal finance, accounts, audit, governance, etc., provided by 14 FC collected from the states and ULBs;
- service level data notified by the states/ULBs as per the recommendations of the 13 FC;
- Census of India, 2011 data on demographics and services; and
- where the relevant data is not available from the above sources, alternative sources explored in consultation with 14 FC, where necessary.

¹³Ibid.

1.15. ASCI undertook data normalization with reference to population and per capita cost of service delivery for core services and checked the data received from different sources for consistency. The methodology for the selection of states, districts and cities/towns tier-wise has been finalized by the 14 FC (Annex 1.2) and the selected states and list of ULBs has been provided to us for analysis. The FC selected 24 states and 551 cities/towns - herein after also referred as ULBs - in these states.¹⁴ In each state 30% of the districts were chosen using simple random sampling method. In the states, sample ULBs have been selected tier-wise using urban population of 2001, as town-wise population figures of Census 2011 were not available at the time of sampling. All MCs as per Census 2011, irrespective of the districts, have been included in the sample. From the identified districts 30% of tier-II and 15% of tier-III ULBs were chosen with a minimum of two from each district. In case of Tripura, Manipur, Goa and Sikkim, where there are four or less than four districts, the tier-wise selection of ULBs is marginally different (Annex 1.2). Of the 551 cities/towns in the sample, Kalaunari in a town in Punjab as per Census 2011 appears to be governed by gram panchayat than a ULB. It has been excluded from the analysis as it was shown as a village as per Census. Thus, the analysis covers only 550 cities/towns/ULBs.

1.16. In the sampling methodology, towns which were shown in one district in 2001 but moved to another district by 2011 due to re-organization of districts, have been excluded from the sample. Secondly, the ULBs created after Census 2001 has been excluded as population details were not available. Thirdly, the ULBs which have been upgraded to a higher tier between 2001 and 2011 in the selected districts were counted as the higher tier. Fourthly, in case of MCs, whose jurisdiction has been extended after 2001, the states/ MCs have provided information for the expanded area. Despite the care taken, as the full data on tier-wise ULBs is not available, some of the sample ULBs selected in tier-III have been upgraded as tier-II during the last decade. Taking into consideration these factors and in tune with sampling methodology adopted by the 14 FC, in our analysis the latest status of the ULB tier is considered in the study.

1.17. The 550 sample cities/towns/ULBs include 146 MCs, 208 municipalities and 196 NPs. For the sample cities/towns/ULBs service level data as notified by the states under 13 FC is available only for 279 cities/towns and for the remaining 271 cities/towns Census data has been used (Annex 1.3). Of the 550 sample cities/towns, highest number is from Uttar Pradesh with 73 followed by Madhya Pradesh and Tamil Nadu with 54 and

¹⁴ At the time of selection of states Andhra Pradesh was an integrated state which was reorganised into Telangana and Andhra Pradesh on June 2, 2014. In this Report Andhra Pradesh refers to the pre-reorganised integrated state and the data was received and analysed accordingly.

51 respectively and the lowest is from Goa with only three cities/towns and Himachal Pradesh with six cities/towns. In the sample, in five states viz., Assam, Goa, Himachal Pradesh, Sikkim and Uttarakhand there is one MC each and no MC in Manipur and Tripura,. The sample there is one municipality each in Sikkim and Tripura and none in Jammu and Kashmir. Similarly, there are no NPs from five states viz., Andhra Pradesh, Goa, Gujarat, Kerala and Maharashtra (Annex 1.4).

1.18. There are 22 MCs from Maharashtra followed by 14 in Madhya Pradesh and 13 in Uttar Pradesh, in the sample. The largest number of municipalities is from Uttar Pradesh with 21 followed by West Bengal with 18 and one each from Sikkim and Tripura. Highest number of NPs is from Uttar Pradesh with 39 followed by 25 each in Madhya Pradesh and Tamil Nadu and none from Andhra Pradesh,¹⁵ Goa, Gujarat, Kerala and Maharashtra (Annex 1.4). In the sample cities/towns, there are 44 metropolitan cities, 177 Class-I cities and 329 small and medium towns (SMTs). In the sample ULBs, the households in MCs constitute 86%, in municipalities 10.8% and in NPs 2.9%. The sampled metropolitan cities have about 60% households, followed by Class-I cities with 34.3% and SMTs have 5.83% households (Annex 1.4).

1.19. The 14 FC issued questionnaires, schedules and also sought detailed information and statements on identified topics covering:¹⁶

- basic information on the ULBs;
- transfer of resources to three tiers of ULBs viz., municipal corporations, municipalities and nagar panchayats, transfer of functions and services to ULBs, expenditure and source of revenue of ULBs, own revenues including internal revenue mobilization by the ULBs including arrears collection, expenditure pattern, status on water supply and sanitation services and status of accounts, audit and employee census, etc.
- sought information on topics relating to SFCs – their constitution and recommendations, devolution of funds to local ULBs as per SFC recommendations, implementation status of 11, 12 and 13 FCs, etc. In case of 13 FC, it also sought information relating to status on nine conditionalities stipulated and their implementation, details of market borrowings by ULBs along with state

¹⁵ The 14 FC selected sample from all three tiers of ULBs based on Census 2001. But over the last decade some have been upgraded and in this Study the upgraded status is taken for analysis. For example, there are six NPs in the sample from Andhra Pradesh, all were upgraded during the decade as municipalities and as a result there is no NP in the sample from the state.

¹⁶ For details of the questionnaires, schedules, statements, topic notes, etc., circulated by the 14 FC see <http://fincomindia.nic.in/>

guarantees to the market borrowings, status on levy and collection of property tax, employee census, etc.

1.20. As suggested by the 14 FC we used the SLB data on service delivery as notified by the states as per 13 FC recommendations. During 2010-11 only 13 states notified the data. We also accessed data from West Bengal though it has not been notified thereby covering SLB data for 14 states. Though in subsequent years states notified the service levels, it is not available and therefore could not be used. As such, we have used data relating to service delivery from SLB for 279 cities/towns and for the remaining cities/towns from the Census of India, 2011 (Annex 1.3).

1.21. An analysis of the access to services in the slums to the poor has been made because of its importance, in consultations with the 14 FC. The SLB indicators do not cover services to the poor and therefore Census of India, 2011 data has been used. The service level data relating to the slums cover only 23 states, excluding Manipur where there are no slums, and 435 of the 550 sample ULBs as others did not have slums as per Census of India, 2011.¹⁷ Of these sampled cities/towns 144 are MCs, 162 are municipalities and 129 NPs. There are 44 metros, 167 Class I cities and 224 are SMTs (Annex 1.5).

1.22. The study analysed the access to services at four levels viz., state, three- tiers of ULBs - MCs, municipalities and NPs - and by size class viz., metropolitan cities, Class-I cities and SMTs and the state capitals. The ULBs with less than a lakh population i.e., Class II to VI towns are categorized as SMTs. The nomenclature of the first two tiers viz., MCs and municipalities is similar in all states. But in case of third tier, the nomenclature varies between states as NPs, town panchayats, town municipal committees, etc. In this Report, the third tier, whatever the nomenclature in different states, is referred as nagar panchayat - a term used in the 74th CAA.

1.23. The *Handbook on Service Level Benchmarking*¹⁸ published by the MoUD has 28 indicators covering four sectors viz., water supply, sanitation and sewerage, SWM and storm water drainage. But, in Census of India 2011, data relating to four indicators viz., coverage of water supply, access to latrines, status on drainage and disposal of waste water through sewer lines and others is available. As the analysis of data is from two different sources covering 550 cities/towns, for purposes of comparison we harmonized definitions and used the Census data as per the definitions which are given at Annex 1.6.

¹⁷ C.Chandra Mouli, *Housing Stock, Amenities and Assets in Slums, Census -2011*, Registrar General and Census Commissioner, India, New Delhi; Registrar General and Census Commissioner, India (2011), *Housing Stock, Amenities and Assets in Slums – Census 2011*, New Delhi.

¹⁸Government of India, Ministry of Urban Development (2008), *Handbook on Service Level Benchmarking*, New Delhi.

Study Limitations

1.24. The 14 FC requested data from 28 states and 550 ULBs and circulated templates. Data schedules pertaining to state governments sought aggregated data at state level whereas ULB schedules sought detailed data on various income and expenditure heads. Data was received in a phased manner from the state governments and ULBs. There are several limitations in the data received both from state governments and ULBs.

Firstly, the finance data submitted by some state governments and ULBs is not in conformity to the templates circulated by the 14 FC and is in a modified form. On income and expenditure, Bihar provided integrated data for all three tiers and Maharashtra for municipalities and NPs instead of tier-wise. Himachal Pradesh provided cumulative expenditure data for all tiers for revenue and capital expenditure. Gujarat and West Bengal did not provide data for the third tier, i.e., NPs. Some states provided data only for years instead of 2007-08 to 2012-13. In cases where data for 2012-13 has not been provided, the data for previous financial year was used for calculating the CAGR and per capita.

Secondly, as Jharkhand did not provide state level data the state level analysis covers only 27 states. In case of ULBS data was not provided on all the schedules as per the templates leaving gaps which constrained analysis. From Bihar we received data from 28 ULBs of which only eight are part of the sample. Similar is the case with Maharashtra and Manipur. We, however, used the data only of sampled ULBs.

Thirdly, all 550 sampled ULBs did not provide data on all aspects included in the templates. For example, data on property tax, profession tax and entry tax was provided by 478, 118 and 95 ULBs respectively from different states. In case of cost recovery in water supply only 276 ULBs provided data. As a result the analysis, in several cases is based on limited number of ULBs covering a few states as is the case with profession tax.

Fourthly, some cities provided data only as revenue expenditure leaving out as capital and other expenditures. We have taken the entire amount as revenue expenditure only. Some cities provided 100% income from external sources thereby indicating that they have no own sources of income like taxes or non-taxes; leave alone details. Some ULBs have shown no expenditure on maintenance of water supply. In the analysis we have taken only those ULBs which have provided both income from user charges and expenditure on maintenance and left out those, which have given only income or expenditure. However, these ULBs also have been included in the overall analysis. Some states provided capital and O&M expenditure data service-wise while many gave for all services together constraining sector wise analysis of investments

on basic services like water and sanitation. These limitations underpin the need for caution in compiling and providing the data. Such aspects have been severely commented by several SFCs in their reports, as discussed later in this Study. We are making a pointed reference to this as there is need for a responsible attitude in submitting reliable data that can be used by the FC/SFCs and draw conclusions and make recommendations.

Fifthly, there are data variations between different sources like data provided states, Census of India, SLB, Sixthly, there are substantial delays in receiving data from states and ULBs making data processing and analysis difficult. We could overcome these limitations with timely support of the 14 FC, which had to bear the brunt.

Seventhly, we have to depend on the data provided by the state governments based on the Statements, Schedules and Topic Notes circulated by the 14 FC. This has a serious constraint of analyzing details of municipal finances like tax and non-tax resources, recovery of user charges, etc. For example, data provided to the 14 FC only gives details of property tax collected and no other details as to the last revision, under-assessed and un-assessed properties, exemptions provided, collection efficiency, etc. Similarly, details of user charges like status on metering system, extent of illegal water connections and non-revenue water, etc. Without these details, analysis of the financial health of ULBs is very difficult.

Eighthly, visit to states and sampled cities for discussions on different aspects of finances, service delivery and governance could not take place, as planned. The electoral process during the study period made it difficult to undertake the visits. We have to depend exclusively, therefore, on the data collected by the 14 FC. As a result no reality check could be undertaken on data provided or hold detailed discussions on municipal finances like property tax or user charge revision, rationalization of expenditure, accounts maintenance, etc.

Finally, there are problem of comparison between ULBs of different tiers and size classes as there are wide variations in their constitution both in population and area. Comparison even between the same size class was difficult as the population of Class I varies between one hundred thousand to ten hundred thousand. Similarly, the criteria for constitution of different tiers of ULBs vary significantly between states. But we undertook the exercise despite these constraints and limitations.

Organisation of the Study

1.25. The study is organized in eight chapters. The introductory chapter deals with India's urbanization trends, municipalisation and study objectives and methodology. The

second chapter covers the functional domain of ULBs with focus on delivery of core service, trends in urban governance, institutional framework and its adequacy to meet the growing service delivery needs, implementation status of 13 FC recommendations and financial accountability of ULBs through reforms in accounts and audit systems. Chapter three deals with the status on delivery of four services viz., water supply, sanitation, sewerage and storm water drains against SLBs prescribed by the MoUD and endorsed by 13 FC. It estimates the gap in service delivery in each sector. Fourth chapter is on state finance commissions - their organization, working, report submission, recommendations made, accepted and implemented. Chapter five deals with municipal finances - tax and non-tax resources, devolutions and transfers, pattern of municipal expenditure both at state sample city level tier-wise and by size class. Chapter six estimates the resource requirements to meet the infrastructure and service delivery gap and sources and methods to mobilize the resources to meet the gap. Chapter seven documents good practices in finance, service delivery and governance. The last chapter summarizes the conclusions and presents recommendations to improve finances, services, and governance, initiatives required at state and ULB levels as also the good practices that need to be adopted.

2. Urban Governance

Introduction

2.1. Urban governance in India evolved over years beginning with the Ripon's Resolution of 1882. For over a century the urban governance framework - councils, committees, institutional arrangements, personnel system, - remained more or less the same with a few changes. The unwritten policy was continuity and change with a focus not to disturb the on-going legal and institutional framework. Urban governance reforms, therefore, were ad hoc, slow and halting leaving legacy problems. It was only in 1989, the first ever major initiative was taken to give constitutional status to urban and rural local bodies in the country resulting in the enactment of 73rd and 74th CAAs, 1992 which came into operation in 1994 with the passage of conformity legislations by the states.¹⁹

2.2. Due to weak governance, urban areas have become places of growth and threat. The result is haphazard planning, weak service delivery, low public image of ULBs and limited competitiveness. The reasons often attributed to these problems are multiple institutional arrangements, functional fragmentation and overlapping roles, limited autonomy, lack of accountability, low or limited capacities of these institutions, etc. Urban governance is also characterized by the absence of mechanisms for citizen's voice and participation, lack of professionalism in urban management, poorly designed cadre and recruitment systems, ineffective program implementation, etc. These are compounded by the problem by equating urban governance with service provision; unfortunately though. State-centric governance and weak institutional framework is resulting in day-to-day service delivery problems and challenges. Consequent to urban growth, peri-urban areas are throwing many rural-urban issues and consequent problems of infrastructure and service linkages. ULBs suffer from lack of ability to monitor implementation of policies and programs which is compounded by the absence of reliable and authentic data.

2.3. Addressing these problems need is a paradigm shift towards good urban governance which is a process by which quality of life in the cities and towns is improved. It is characterized by rule of law, sustainability, subsidiarity, security, transparency, accountability, equity, civic engagement, efficient service delivery, equity to decision centers, promotion of local economic development, etc.²⁰ The shift is a

¹⁹ For details see KC Sivaramakrishnan (2000), *Power to the People?: The Politics and Progress of Decentralisation*, Konark Publishers Pvt. Ltd. New Delhi.

²⁰ UN-Habitat, *Principles of Good Urban Governance*, See at <http://ww2.unhabitat.org/campaigns/governance/Principles.asp>; See also The Global Campaign on Urban

response to urban problems by accountable local governments working in partnership with civil society. It is a process for efficient and effective way of managing the cities. It requires innovation, human resource development, partnerships, networking, decentralized management, etc. This also requires massive financial investments which the HPEC estimated at Rs 40 lakh Cr. at 2009-10 prices between 2012-13 to 2031-32 to meet infrastructure requirements - both backlog and future needs.²¹

74th CAA

2.4. The 74th CAA was enacted to make the ULBs vibrant institutions of local self-government. It has both political and administrative reform components to bring changes in urban governance in India. It is considered a revolutionary legislation to address the weaknesses and to provide a common framework for ULBs in the country, strengthen their finances and functioning and make them effective democratic institutions. It incorporates role, powers, functions and finances of ULBs. It's important provisions include a three tier structure of ULBs viz., corporations, municipalities and nagar panchayats, a five year term, constitution of SEC to conduct regular elections, devolution of functional responsibilities and financial powers, representation to women²² and weaker sections of the society like SCs and STs, wards committees for large local bodies with more than three lakh population with a view to decentralize municipal administration and to engage the community in municipal affairs, constitution of MPCs and DPCs to formulate district and metropolitan plans for integrated rural and urban planning and development, constitution of SFC every five years to distribute financial resources between states and local bodies on the lines of central finance commission, etc. The Act incorporates a list of 18 functions to the ULBs in the 12th Schedule.²³

2.5. The 74th CAA was a radical step to address the ills of local finances, service delivery and urban governance. But as a result of weak conformity legislation and other reasons, implementation has not been uniform and varies between states.²⁴ One positive

Governance, See at http://ww2.unhabitat.org/campaigns/governance/docs_pubs.asp#Index; *New Frontiers in Urban Governance*, See at <http://bshf.org/published-information/publication.cfm?lang=00&thePubID=5>

²¹ *High Power Expert Committee Report on Indian Urban Infrastructure and Services*, Opp.Cit. Para.3.4.1.

²² The reservation to women in local bodies has been increased to 50% from the 33.33% in fourteen states.

See, Government of India, Ministry of Government of India, Ministry of Panchayati Raj (2013), *Task Force on State Finance Commissions and Related Matters*, New Delhi, para. 3.5.

²³ Government of India, Ministry of Urban Development, (1992), *The Seventy Fourth Constitution Amendment Act, 1992*, New Delhi.

²⁴ KC Sivaramakrishnan (2000), *Power to the People?: The Politics and Progress of Decentralisation*, Opp.Cit. Government of India (2001), 'Decentralization and Municipalities', *National Commission to Review the Working of the Constitution (A Consultation Paper)*, New Delhi. See also K C Sivaramakrishnan, (2011), *Revisiting Indian Cities – The Urban Renewal Mission*, New Delhi, Sage Publications.

impact of 74th CAA is holding fairly regular elections to the municipal councils and women are being elected to the local bodies in large numbers than was the case earlier. So is the case with other disadvantaged sections like SCs and STs. But transfer of functions is not uniform and in some states even the core functions like water supply continues to be with the state government or parastatals with no accountability to the local elected councils. Ward committees were not constituted in all states,²⁵ not many metros have MPCs and where constituted they have not been functioning as expected.²⁶ Most states have constituted SFCs but there are wide variations in the quality of their reports as also acceptance and implementation of their recommendations,²⁷ as we shall see in a later chapter.

2.6. After 74 CAA elections to ULBs are being held regularly. As the C&AG in his performance report noted, in 23 of 30 states/UTs elections are held regularly and in six states - Arunachal Pradesh, Assam, Jammu and Kashmir, Jharkhand, Meghalaya and Nagaland they are not being held regularly and in Sikkim they were held for the first time in 2010.²⁸ Data provided by the state governments to the 14 FC also reveal that in some states like Andhra Pradesh,²⁹ Jammu and Kashmir and Nagaland elections were last held in 2004/5 and five states did not provide data. In Meghalaya elections were last held to Shillong and Resubelpara Municipal Boards in 2000 and 2004 respectively and in others elections were never held.

Municipalisation Issues

2.7. As noted in the previous chapter, there are variations in the municipalisation criteria for the constitution of different tiers of ULBs in different states. In some states villages with less than five thousand population are upgraded as ULBs thereby denying them the grants from rural development programs. Despite being called ULBs they lack even the basic urban facilities. It is in this context, the 13 FC suggested that the state governments should review the existing guidelines for identifying transitional areas and formulate criteria for municipalisation consistent with Article 243 Q(2) of the

²⁵ KC Sivaramakrishanan (Ed.) (2006), *Peoples' Participation in Urban Governance: A Comparative Study of the Working of Wards Committees in Karnataka, Kerala, Maharashtra and West Bengal*, Institute of Social Studies, New Delhi.

²⁶ KC Sivaramakrishanan, "Revisiting the 74th Constitution Amendment for Better Metropolitan Governance," *Economic and Political Weekly*, Vol.XLVIII. No.13, March 30, 2013. PP...

²⁷ See Government of India, Ministry of Finance, *Report of the Twelfth Finance Commission:2005-2010* (2004), New Delhi, Chapter, 8; Government of India, Ministry of Finance, *Thirteenth Finance Commission: 2010-2015, Vol.1, Report*, New Delhi, Chapter 10.

²⁸ Government of India, Comptroller and Auditor General of India (2012), *Performance Audit of Jawaharlal Nehru National Urban Renewal Mission*, New Delhi. para. 4.1.1.1.

²⁹ Elections were held to ULBs in March 2014 as a result of court intervention.

Constitution.³⁰ Some SFCs also recommended rationalization of criteria for municipalisation.³¹ But, neither the state governments nor MoUD seem to have taken initiated action on this recommendation. The 64th Constitution Amendment Bill laid down the criteria, which was not included in the 74th CAA. But, the criteria was broadly incorporated in the Model Municipal Law circulated by MoUD which suggest the population criteria of less than 25,000 for transitional areas for constituting NPs, 25000 to three lakh for smaller urban areas or municipalities and more than three lakh for larger urban areas for constituting MCs. *We suggest that the MoUD may examine the issue and suggest broad criteria for municipalisation and constitution of different ties of ULBs.*

2.8. Urban growth has two components - population and area. Along with growth of population the cities also grow spatially. Often the boundaries of ULBs and the gram panchayats disappear though they are two different entities governed by different laws. There is no law that enables to periodically redefine the boundaries of ULBs. *We suggest that the boundaries of the ULBs be redefined by incorporating the peripheral or peri-urban or contiguous areas to the existing city or town after the publication of Census reports every ten years.* This is critical as the urban growth, in many cities/towns is taking place outside the municipal boundaries denying the ULB the resources and the people in the peri-urban areas the urban amenities. Such provision exists in the Jharkhand Municipal Act.³²

Functional Domain

2.9. The 74th CAA Act mandated that the ULBs be endowed to perform the following 18 functions considered core:³³

- (1) Urban planning including town planning;
- (2) Regulation of land use and construction of buildings;
- (3) Planning for economic and social development;
- (4) Roads and bridges;
- (5) Water supply for domestic, industrial and commercial purposes;
- (6) Public health, sanitation, conservancy and solid waste management;
- (7) Fire services;

³⁰*Thirteenth Finance Commission, Opp.Cit.*, para 10.133

³¹See *Tamil Nadu Third State Finance Commission (2006)*, Chapter X. Even the earlier two SFCs examined the problem and made recommendations for rationalization. See also Government of Chhattisgarh (2013), *The Second State Finance Commission Report*, Chapter 11; ,

³² Government of Jharkhand, Jharkhand Municipal Act 2011, Section 14 (1)

³³*The Constitution of India*, Twelfth Schedule: Article 243W.

- (8) Urban forestry, protection of the environment and promotion of ecological aspects;
- (9) Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded;
- (10) Slum improvement and up gradation;
- (11) Urban poverty alleviation;
- (12) Provision of urban amenities and facilities such as parks, gardens and playgrounds;
- (13) Promotion of cultural, educational and aesthetic aspects;
- (14) Burials and burial grounds; cremations, cremation grounds and electric crematoriums;
- (15) Cattle ponds, prevention of cruelty to animals;
- (16) Vital statistics including registration of births and deaths;
- (17) Public amenities including street lighting, parking lots, bus stops and public conveniences; and
- (18) Regulation of slaughter houses and tanneries.

2.10. Several of the 12th Schedule functions like water supply, sanitation, SWM, etc., are part of the municipal Acts in most states. The 74th CAA expanded the functional domain and incorporated new functions like socio-economic planning and development, slum improvement and urban poverty alleviation, safeguarding the interests of the weaker sections, urban forestry, environmental improvement, promotion of cultural and aesthetics, etc. Most states, as part of conformity legislation incorporated the 12th Schedule functions, if they were not already listed in the municipal laws. In some states not all 12th Schedule functions are being performed by the ULBs and continue to be with the state departments or parastatals. The C&AG in his report noted that only 11 out of 31 states/UTs have transferred all 18 functions to ULBs as mandated.³⁴ The report further noted that in Jammu and Kashmir and Meghalaya not a single function was transferred, in Sikkim and Nagaland one function, in Manipur three functions and in Himachal Pradesh eight functions were transferred. The MoUD maintained that due to lack of capacity the states have evolved different mechanisms to associate the ULBs with the parastatals.³⁵

2.11. The 14 FC requested the states to provide the status on the transfer of 12th Schedule functions. But not all states provided clear responses (table 2.1). From the responses it is clear that only three states viz., Karnataka, Kerala and Tripura transferred

³⁴ *Performance Audit of Jawaharlal Nehru National Urban Renewal Mission*, Opp.Cit.para 4.1.1.2.

³⁵ *Ibid.*

all 18 functions, Andhra Pradesh and West Bengal 17 functions and Odisha 16 functions. Others did not respond clearly. In Assam only eight of the 18 functions are being performed by the ULBs and the municipal Acts were amended in 2011 to transfer all 18 functions and the government proposes to transfer them in phases.³⁶ In many states though the functions were incorporated in the Municipal Laws but in reality it is state departments or parastatals, which perform these functions. This made the 13 FC to suggest faster implementation of JNNURM reforms for integrated planning. But, the situation has not improved. *To achieve the objectives of 74 CAA and to make democratic decentralisation a reality we reiterate that all 12th Schedule functions should be transferred along with finances and functionaries to the ULBs and a beginning should be made by transferring the basic functions - water supply, sanitation, drainage, SWM, and sewerage - along with finance and functionaries in all states.*

Core and Agency Functions

2.12. The functions of ULBs variously been categorized as obligatory and discretionary, core and agency, planning, environmental, governance, etc. Most municipal statutes list out the functions as obligatory and discretionary.³⁷ The ULBs are expected to undertake the former mandatorily and the latter left to their discretion - availability of funds, local needs, ULB's capacity, etc. Mostly, the obligatory functions of the ULBs are the core functions which are essential and critical for urban living. They relate to provision of basic services and amenities like water supply, sewerage, solid waste management, roads, streetlights, amenities like schools and libraries, parks and play grounds, maintaining vital statistics like births and deaths, etc. Often no distinction is made in undertaking the functions and ULBs take up obligatory or discretionary functions at their discretion based on local considerations. In some cases the ULBs ignore obligatory functions and undertake discretionary functions.

³⁶ *Fourth Assam State Finance Commission*, para 5.7-5,13.

³⁷ See for example, *The Karnataka Municipalities Act, 1964, Sections 87-91; Hyderabad Municipal Corporation Act, 1955, Sections 112-116.*

Table 2.1: Devolution of 12th Schedule Functions under the Constitution to ULBs

#	State	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Andhra Pradesh	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y
2	Arunachal Pradesh*																		
3	Assam	P	P**	P	P***	Y	N	P	Y	N	P	Y	N	N	N	N	N	N	-
4	Gujarat	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
5	Haryana****																		
6	Himachal Pradesh	N	NA	N	N	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Karnataka	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
8	Kerala	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
9	Madhya Pradesh	NA	NA	Y	NA	NA	NA	NA	NA	NA	NA	NA	NA	Y	Y	Y	NA	Y	NA
10	Manipur	Y	NA	NA	NA	NA	NA	Y	NA	NA	Y	NA	NA	NA	NA	NA	NA	NA	NA
11	Odisha	Y	Y	Y	Y	NA	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	NA
12	Punjab	NA	NA	NA	NA	NA	NA	Y	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
13	Rajasthan	NA	NA	Y	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
14	Sikkim	NA	NA	NA	Y	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	Tamil Nadu	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	N	N	Y	Y	Y
16	Tripura	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
17	Uttar Pradesh	NA	NA	Y	Y	N	NA	Y	Y	Y	Y	Y	Y	NA	N	N	N	NA	Y
18	Uttarakhand	NA	Y	NA	Y	Y	Y	Y	Y	Y	Y	Y	NA	NA	NA	Y	Y	Y	Y
19	West Bengal	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

Y – Transferred; N – Not Transferred; P – Partially Transferred; NA – Not Available

Bihar, Chhattisgarh, Goa, J&K, Jharkhand, Maharashtra, Meghalaya and Mizoram did not provide any data

1 - Regulation of land use and construction of buildings, 2 - Roads & bridges, 3 - Water supply, 4 - Public health , sanitation , conservancy &SWM, 5 - Slum improvement and upgradation, 6 - Urban poverty alleviation programme, 7 - Provision of Urban amenities and facilities, 8 - Cattle pounds , prevention of cruelty on animals, 9 - Vital statistics -registration of birth and deaths, 10 - Street lighting, parking, bus stops &public convenience, 11 - Regulation of slaughter houses and tanneries, 12 - Urban Planning including town planning, 13 - Planning of Economic and Social development, 14 - Fire Services, 15 - Urban forestry ,protection of environment, 16 - Safeguarding interest of weaker sections, handicapped, etc.17-Promotion of cultural, educational and aesthetic aspects, 18 - Burial grounds , cremation grounds and electronic crematoriums

*Municipal election was held on May 16, 2013 and till date no function or staff have been transferred to ULBs

Main Roads and Bridged under PWD, *Public Health with State Department

****Functions/services of ULBs already stood identified which were being performed by them even before the constitutional amendments. Hence no additional functions/services were transferred to ULBs subsequent to constitutional amendments and award of 1st, 2nd and 3rd SFC

2.13. Agency functions are those entrusted by the state and central governments or other agencies to the ULBs and they include fire services, public transport, electricity supply, etc. These services are undertaken by the ULBs on behalf of state or central governments or other agencies. There are also environmental functions like promotion of urban forestry and protection of environment, planning functions rehabilitation of disabled and vulnerable, provision of shelter, protection and welfare of weaker sections, etc. These are generally considered as agency functions as state and central governments articulate policies, plans, prepare programs and schemes allocate resources and entrust them to the ULBs for execution, The ULBs, as is well known, are constrained by resources even to undertake obligatory and core services like water and sanitation. Therefore, it is being argued market mechanisms should be allowed to play a role in implementing the discretionary and other functions.

2.14. As discussed earlier, even the core functions like water supply is still with the state departments like PHED as is the case with Rajasthan, Assam, etc., either fully or partially, thereby cutting into the constitutionally provided functional domain of the ULBs.

Governance Framework

2.15. The political and administrative framework of ULBs created decades back remained more or less the same with occasional tinkering without substantial changes to meet the emerging needs. It was only after the 74th CAA changes have taken place in the political framework including regular elections, better representation to women and other weaker sections of the society, etc. But, the 74th CAA left the local administrative framework more or less untouched. This remained more or less the same despite expanding functional domain and technological innovations. The expectation that the transfer of functions under the 12th Schedule would be followed by transfer of functionaries and with finances remained more or less unfulfilled. In addition, the new functions also required increased capacity apart from new skills. For example, e-Governance require computerization skills, quality control need skills to improve quality of infrastructure and services, etc. As a result of these institutional weaknesses the ULBs have not been able to take the functions listed in the municipal Acts. The 74th CAA, however, brought new institutions outside the ULB framework, though not within. Constitution of SFCs, SFCs, DPCs and MPCs are a few examples. But these new institutions which are expected to support the ULBs have not been functioning the way they are expected. As a result, despite the 74th CAA, the ULB institutional framework remained more or less the same and weak as it was.

2.16. Recognising the significance of good urban governance the FCs and SFCs have been underpinning the need to streamline accounting and audit systems, monitoring and accountability mechanisms, etc. The 13 FC made suggestions to improve finances and governance as we shall see later in this chapter. Similarly, most SFCs made recommendations on monitoring and evaluation systems at state and local levels. The Third Karnataka SFC included a chapter on *Status of Urban Governance in Karnataka*.³⁸ It suggested mechanisms to streamline district planning committees and constitution of Ombudsman system, etc. The Fourth Kerala SFC included a chapter *Towards Stable Institutionalisation* and suggested capacity building, delimitation of local body constituencies, legal system, etc.³⁹ The Third Tamil Nadu SFC suggested reclassification of ULBs and role of line departments and parastatals.⁴⁰ The First Goa SFC discussed about streamlining building plan approval process.⁴¹

Parastatals - Role in Service Delivery

2.17. Emergence of parastatals is an administrative innovation in urban service delivery. The establishment of urban development authorities and water supply and sewerage boards outside ULB framework are cases in point. In cities like Bengaluru, Chennai and Hyderabad there are city level water boards which were established under separate Acts and have separate legal basis and work directly under the state government. In Kerala, the Kerala Water Authority is a state level parastatal and similar is the case with UP Jal Nigam and Maharashtra Jeevan Pradhikaran (MJP). These parastatals have no accountability to elected ULBs as they are separate entities reporting directly to the state government. Despite, ex-officio membership of the Mayor/Commissioner on these Boards, the un-easy relationship between them continue to strain and affect service provision. This problem has also been identified and incorporated as one of the reforms under JNNURM. As a result of resistance and feeble efforts to reform, the problem remains. The JNNURM reforms entail functional integration with the ULBs or association of ULBs in service delivery. What was desired under JNNURM was the creation of autonomous bodies within the broad framework of ULBs with functional autonomy and clear lines of accountability and ring fencing their finances. But, the state governments are reluctant or unwilling to initiate such changes for a variety of reasons.⁴² The institutional framework at local level, for these and other

³⁸ *Second Karnataka State Finance Commission*, Chapter. 24 .

³⁹ *Fourth Kerala State Finance Commission*, Chapter. 15.

⁴⁰ *Third Tamil Nadu State Finance Commission*, Chapters.10 and 12.

⁴¹ Government of Goa (1999), *Report of the State Finance Commission*, Panaji. Para 7.7

⁴² See K C Sivaramakrishnan (2011), *Revisiting Indian Cities – The Urban Renewal Mission*, *Opp.Cit.*

reasons, continue to suffer staff shortages, capacity constraints, and inappropriate skills cumulatively negatively impacting service delivery.

2.18. As noted, in several states the parastatals continue to undertake even core municipal functions without any accountability to elected councils. It was in this context, the JNNURM reform stipulated transfer of functions from parastatals and other agencies to ULBs or else where it is difficult for any reasons the ULBs must be associated in planning and development of infrastructure and service delivery. *We reiterate that this reform, which was re-affirmed by 13 FC should be expeditiously implemented.* Often, the low capacities are sighted for non-transfer of functions to ULBs. Even where they are transferred, their failure to perform effectively is leading to demands by the state departments for re-transfer to them. This is an area of concern and goes against the spirit of constitutional amendments, cannons of local democracy and concept of decentralized development.

JNNURM - Governance and Infrastructure Focus

2.19. In the context of slow implementation of 74th CAA and other reforms to improve municipal governance, finances and service delivery, the GoI launched JNNURM in 2005 with an investment of about over one lakh crore rupees.⁴³ The Mission has two components viz., infrastructure strengthening and governance improvement. Under the Mission, 65 ULBs were selected and funds were given for identified projects to strengthen infrastructure in the areas of water supply, sewerage, sanitation, roads, urban renewal, etc. Under the Mission the MoUD approved 619 projects in different sectors with an approved cost over Rs.66,000 Cr. For the non-Mission cities/towns the MoUD sanctioned 1,148 projects at an approved cost of Rs. 26,816 Cr. in different sectors under UIDSSMT. The implementation status of the projects sanctioned and completed under JNNURM is less than 40% (table 2.2). The C&AG in his report noted that of the 2,815 projects approved only 8.98% projects were completed by March 2011, examined the reasons for delayed execution and made several suggestions for improvement.⁴⁴ The implementation status of projects under BSUP and IHSDP was no better.⁴⁵

⁴³Government of India, Ministry of Urban Development (2005), *Jawaharlal Nehru National Urban Renewal Mission – An Overview*, New Delhi.

⁴⁴*Performance Audit of Jawaharlal Nehru National Urban Renewal Mission*, OPP.Cit.Para. 1.6.

⁴⁵ Ibid.

Table 2.2: Project Implementation status under JNNURM and UIDSSMT

(Rs. in Lakh)

#	Sector	Sanctioned	Approved Cost	Completed	% Completed
	JNNURM*				
1	Drainage/Storm Water drains	76	8,36,554	29	38
2	Roads/Flyovers/RoB	104	8,16,126	60	58
3	Water Supply	186	22,49,379	71	38
4	Urban Renewal	10	46,445	4	40
5	Sewerage	122	15,76,435	35	29
6	Mass Rapid Transport System	22	5,52,980	7	32
7	Other Transport System	17	79,065	12	71
8	Solid Waste Management	46	2,11,021	13	28
9	Development of Heritage Areas	7	22,543	2	29
10	Preservation of water bodies	4	11,671	0	0
11	Parking lots and spaces on PPP Basis	5	86,042	0	0
	Total	599	64,88,261	233	39
	UIDSSMT**				
1	Storm Water Drainage	78	93,798	33	42.31
2	Road	221	2,48,616	83	37.55
3	Parking	1	37	1	100
4	Sewerage	156	8,02,804	18	11.54
5	Soil Erosion	4	2,647	1	25
6	Solid Waste Management	67	51,064	18	26.87
7	Urban Renewal	10	5250	7	70
8	Water Body	13	12,248	7	53.85
9	Water Supply	507	14,63,443	285	56.21
10	Heritage	1	1765	-	Nil
	Total	1148	26,81,673	453	39.46

Source: Ministry of Urban Development. * As on 08.08.2014 ** As on 31.03.2014.

JNNURM Reforms

2.20. Infrastructure funding under JNNURM and UIDSSMT is conditional to implementation of a reform agenda at state and local levels. The reform components include capacity enhancement, e-Governance, service delivery improvements, promotion of PPP, bringing in financial sustainability, promoting inclusiveness, etc. Reforms relate to decentralization, equity, sustainability, transparency and accountability. The reforms aim at strengthening urban governance to enable the ULBs to function as self-governing institutions providing services efficiently and effectively. They also aim to provide an integrated governance framework, promote inclusiveness, civic engagement and effective participation of the civil society in governance, promote

pro-poor governance and work towards access to basic services, renewal and revival of inner cities, etc.

2.21. The Mission identified the urban governance problems in perspective and incorporated administrative and structural changes as part of reform agenda at state and local levels. In some states, as part of meeting JNNURM reform agenda, new municipal cadres were created. For example, in Andhra Pradesh accounts cadres were created and engineering cadres were restructured in Maharashtra. Odisha initiated constitution of different cadres for municipal functionaries. Realizing the need and significance of cadres to improve municipal performance, the MoUD provided broad guidelines to reform or strengthen existing cadres and to create new cadres. The impacts of these initiatives, which are still under implementation, are yet to be felt. But unfortunately, not all state governments seem to have taken the reform agenda seriously and implemented them. There are also problems of conceptual clarity both at state and local levels as to the intent and scope of these reforms leading to delays, non-implementation or slow and halting approach towards reforms. Another reason appears to be resource constraints. To bring clarity on the concept, implementation process and expected reform outcomes, the MoUD published and disseminated Primers on each of the 23 reforms. They guide the reform implementation at different levels.⁴⁶ No state has fully implemented all 23 JNNURM reforms (table 2.3).

2.22. A common refrain is that despite urbanization and expanding functional domain, the ULB staff strength remained more or less the same seriously impacting efficiency of service delivery. The existing staff is not able to meet the administrative, technical or other challenges. Many states, during the last decade, put a ban on recruitment as an economy measure or to reduce ULB establishment expenditure which is escalating. To fill the gap, the ULBs have been outsourcing the functions or functionaries.⁴⁷ Many ULBs consider outsourcing a menace without any impact on service delivery improvements or accountability. The work charged employees, it is argued, are recruited without rules and on extraneous considerations. Another development is regularizing those employees after protests or as part of agreements between government and employee unions with serious implications like efficiency. It is argued that this has serious consequences to the administrative efficiency and in part incapacitated the ULBs

⁴⁶ See <http://jnnurm.nic.in/primers.html>

⁴⁷ The discussions with senior officials of the Department of Municipal Administration and Urban Development shows that in the new state of Andhra Pradesh there are over 37,000 outsourced employees while number of regular employees is not even one fourth.

Table 2.3: JNNURM Reform Implementation Status *

State	Fully	Partially	% Achievement
Andhra Pradesh	15	8	93.30
Arunachal Pradesh	6	17	50.40
Assam	11	12	72.30
Bihar	9	14	71.70
Chandigarh	10	13	70.00
Chhattisgarh	16	7	89.70
Delhi	15	8	86.30
Goa	11	12	78.20
Gujarat	10	13	92.00
Haryana	7	16	70.50
Himachal Pradesh	19	4	91.70
Jammu & Kashmir	16	7	81.70
Jharkhand	5	18	65.10
Karnataka	19	4	95.40
Kerala	19	4	91.30
Madhya Pradesh	14	9	86.00
Maharashtra	19	4	90.80
Manipur	5	18	48.90
Meghalaya	7	16	69.00
Mizoram	9	14	72.20
Nagaland	6	17	43.30
Orissa	12	11	76.80
Puducherry	14	9	81.30
Punjab	15	8	85.90
Rajasthan	9	14	86.50
Sikkim	4	19	48.70
Tamil Nadu	19	4	96.20
Tripura	10	13	74.30
Uttarakhand	7	16	73.90
Uttar Pradesh	15	8	88.70
West Bengal	16	7	83.90

Source: MoUD, GoI. * As on January 31, 2014.

in service delivery. Some SFCs like Assam⁴⁸ undertook studies and recommended staffing pattern for different tiers of ULBs. States like Andhra Pradesh evolved norms and rationalized staffing pattern for different tiers of ULBs based on population.⁴⁹ The staff shortages and inadequate capacity of existing is coming in the way of efficient execution of the projects and delays are causing cost escalation, which ULBs are not able to meet. *It is necessary, therefore, that the state governments formulate a staffing*

⁴⁸ Government of Assam, Department of Urban Development (2011), *Report of the Staffing Pattern of ULBs for Fourth Assam State Finance Commission*, Dispur.

⁴⁹ Government of Andhra Pradesh, Municipal Administration and Urban Development (G1) Department, GOMS.No. 218, 15-06-2011.

pattern for different tiers of ULBs, taking into consideration both population, area and other local parameters. The MoUD should take initiative and provide support and guidelines.

13 FC - Urban Governance Reforms

2.23. The FCs, in the past, have been suggesting reforms relating to finance, accounts and others. But these attempts met with limited success, as the 13 FC noted. The latter noted that ‘the exhortations of the previous Commissions were seen as indicative rather than imperative and state governments have been either unable or un-willing to implement them.’⁵⁰ It further noted ‘that it appears an incentive based approach may yield better results than an exhortation-based one’ in matters relating to maintaining a comprehensive database as well as an up to date accounting system. With this view, the 13 FC, while increasing the ULB grants by four-fold, divided them into two parts viz., general basic grant and general performance grant.⁵¹ Making a departure from the previous FCs, the 13 FC recommended implementation of nine reforms to strengthen the municipal finances and governance as a precondition to access the general performance grant of over Rs.8,000 Cr. it recommended to the ULBs. The reforms are:⁵²

- Introduction of a Supplement to the Budget document for local bodies and accrual based double entry accounting system in all ULBs;
- Putting in place an audit system for local bodies and placing before the state legislature the Annual Technical Report of the C&AG as well as the Annual Report of the Director of Local Fund Audit;
- Establishment of an independent local body ombudsman to look into the complaints of corruption and maladministration against functionaries of ULB;
- Electronic transfer of local body grants provided by the 13 FC within five days of receipt from the central government;
- Prescribing qualifications to persons eligible for appointment as members of the SFC through an Act;
- Fully enabling local bodies to levy property tax and removing hindrances, if any;
- Establishment of state property tax board to assist ULBs to put in place an independent and transparent tax assessment procedure, to recommend modalities for periodic revision, etc.;

⁵⁰*The Thirteenth Finance Commission Report.*

⁵¹*Ibid. Para. 10.105.*

⁵²*Ibid. Para. 10.161.*

- Notification of standards for four sectors to be achieved by the end of succeeding fiscal year; and
- Putting in place a Fire-hazard Response and Mitigation Plan by all municipal corporations with a population of more than a million.

2.24. As per the recommendations of the 13 FC, the states are eligible to access performance grant the succeeding year only when they comply with all the nine conditions before the end of the fiscal year i.e., 31st March. Another condition is that the state governments which fail to comply with all the nine reform conditions would forfeit the grant for that year and the forfeited amount will be distributed among the states complying with the reform conditions as per the criteria laid down.⁵³ The distribution of the performance grant started from the financial year 2011-12 based on the compliance status during 2010-11.

Compliance Status

2.25. The information collected from different sources put the compliance status differently. The conditions complied by the states during 2011, 2012 and 2013 is given in table 2.4. But as per *Notes* submitted by state governments to the 14 FC twenty two

Table 2.4: Compliance to 13 FC Recommendations by States - As on 31st March

#	Reform Condition	2011	2012	2013
1	Introduction of a Supplement to the Budget document for local bodies	13	23	15
	Introduction of Double Entry Accounting System	13	21	15
2	Entrusting TG& S to CAG	13	17	11
	Placing before State legislature the Annual Technical Report of C&AG	13	17	11
	Placing before the state legislature the Annual Report of the Director of Local Fund Audit	13	20	12
3	Establishment of an independent local body ombudsman	13	18	14
4	Electronic transfer of local body grants provided by the 13 FC within five days of receipt from the Central Government	13	22	18
5	Prescribing qualifications to persons eligible for appointment as members of the SFC through an Act	13	23	13
6	Fully enabling local bodies to levy property tax and removing hindrances	13	19	14
7	Establishment of state property tax board	13	18	11
8	Notification of service standards for four service sectors to be achieved by the end of succeeding fiscal year	13	15	15
9	Putting in place a Fire-hazard Response and Mitigation Plan by all municipal corporations with a population of more than a million.*	13	11	14

Source: National Institute of Urban Affairs, New Delhi

* In eight states viz., Himachal Pradesh, J&K, Manipur, Meghalaya, Manipur, Odisha, Tripura and Uttarakhand the reform condition is not applicable.

⁵³*The Thirteenth Finance Commission, Opp.Cit.,Para 10.163.*

states have put in place a supplement to budget, TG&S was entrusted to C&AG by 19 states, DEAS was introduced in 17, audit reports are being placed before the legislature in eight, PT Board established in 20, SLB notification in 18 states, etc., as can be seen from table 2.5. But the Memorandum submitted by MoUD to the 14 FC gives a different picture. The Memorandum notes that “It has been found that only eight states could meet this criterion by 31st March 2011, followed by 12 states by 31st March 2012. Only four states so far met the criteria by 31st March, 2013 and the rest of the states could not submit the necessary certificates and documents in order to get release of 13 FC performance grant during the year 2013-14 (as of 1st January, 2014).”⁵⁴ This clearly brings out the gap between perception and data with states and the MoUD.

2.26. The 13th FC made several non-mandatory recommendations both to augment ULB finances as well as improve governance.⁵⁵ They include:

- Amend Art 280(3) (bb) &(C) of the Constitution to replace the words ‘on the basis of the recommendations’ with ‘after taking into consideration the recommendations’.
- Amend Art 243-I (1) of the Constitution to include the phrase ‘or earlier’ after the words ‘every fifth year’.
- Speedy implementation of JNNURM reform relating to assigning or associating elected ULBs with city planning and delivery functions;
- States to formulate guidelines consistent with Art. 243Q (2) of the Constitution with regard to creation nagar panchayats and municipalities;
- Local bodies should be associated with city planning functions wherever UDA’s are mandated to undertake this function;

⁵⁴ Government of India, Ministry of Urban Development (2014), *Memorandum to the Fourteenth Finance Commission*, New Delhi. P.15.

⁵⁵ *Thirteenth Finance Commission*, Opp.Cit. Chapter, 10.

- The CDPs must incorporate civilian areas within Cantonment excluding areas under the active control of the forces to facilitate integration in service delivery like water supply and other schemes; the civil community should benefit from the schemes being implemented under *JnNURM* or others;
- Local bodies should consider implementing the identified best practices;
- States should institute a GIS system for mapping all properties in cities with more than one lakh population to increase coverage;
- State government to strengthen LF Audit Department through capacity building and personnel augmentation;
- A portion of the grants provided by the 13th FC to ULBs may be used to revamp the fire services within their jurisdiction;
- SFCs should consider adopting the template suggested by 13th FC as the basis for their reports;
- State Government should ensure that the recommendations of SFCs are implemented without delay and Action Taken Report (ATR) is promptly placed before the legislature;
- The UDAs should share their revenues with local bodies;
- States may allocate a portion of basic and performance grants to the special areas in proportion to the population of the Area. This allocation should be in addition to the Special Area Basic Grant and Special Area Performance Grant recommended by the 13th FC;
- The ULBs should exploit the scope that exists in property tax and profession tax
- The ULBs should recover at least the operation and maintenance costs of the services they render;
- The states should incentivise revenue collection efforts of ULBs through a system of matching grants;
- The state governments should incentivize revenue collection by local bodies through methods such as mandating some or all local taxes as obligatory at non-zero rates of levy, by deducting deemed own revenue collection from transfer entitlements of local bodies, or through a system of matching grants;
- To buttress the accounting system, the finance accounts should include separate Statement indicating head-wise details of actual expenditures under the same heads as used in the budget for both PRIs and Urban Local Bodies and that these changes be brought into effect from 31 March 2012;
- The GoI and state governments should issue executive instructions so that their respective departments pay appropriate service charges to local bodies;

- State governments should share a portion of their income from royalties with those local bodies in whose jurisdiction such income arises; and
- Disaster mitigation and reconstruction not to be funded out of FC grants and to be funded from the development plan funds of centre and states.

2.27. There do not seem to be much progress in giving effect to these suggestions of the 13 FC, some of which were even made by earlier FCs. The Ministry of Panchayati Raj, GoI constituted a Task Force *inter alia* to examine the need for constitutional amendment relating to the constitution of SFCs.⁵⁶ But the Task Force did not favour constitutional amendment as it is the political than constitutional factors that come in the way of regular constitution of SFCs. The MoUD also felt that constitutional amendment should be the last resort.⁵⁷ The GoI, therefore, has not taken the initiative to amend the Constitution. But there have been efforts at the state level to implement, often partially, some of the recommendations referred earlier including adoption of 13 FC templates by SFCs, GIS mapping of properties, exploiting property tax potential, incorporating civilian areas of Cantonment in CDPs, payment of service charges to local bodies by central government, etc. But details of their implementation or impact are not available. *There are many recommendations made by the 13 Finance Commission to improve the finances of local bodies like the UDA's sharing their revenues with local bodies, state governments sharing a portion of their income from royalties with those local bodies in whose jurisdiction such income arises, etc. continued to be relevant and significant to improve the ULB finances and should be implemented.*

Financial Accountability

2.28. There has been an unprecedented growth in demand for services amid resource constraints of ULBs to augment infrastructure to provide better services. This is resulting in the need to generate more resources and keep financial health of the ULBs in good state. In recent years ULBs are receiving grants from the GoI under schemes like JNNURM, UIDSSMT, BSUP, IHSDP, etc., or generating internal sources, loans, etc. Accounting and audit practices are two instruments to ensure financial accountability of ULBs for the expenditure on developmental or maintenance. In this section accountability systems and practices are discussed.

⁵⁶Government of India, Ministry of Panchayati Raj (2013), *Report of the Task Force on State Finance Commissions and Related Matters*, New Delhi.

⁵⁷ Ibid. Annex -9.

Accounts

2.29. Most ULBs in the country have been following cash based single entry accounting system. The limitations in single entry accounting system result in lack of transparency in the management of accounts and accountability becomes very difficult; often impossible. It is only during the last few years efforts are being made to shift to DEAS. Shifting to accrual based accounting system is one of the conditions under the JNNURM reform Agenda. The SARC also endorsed the adoption of National Accounts Municipal Manual by all the state governments. It emphasized, the need to ensure suzerainty of the C&AG in account and auditing systems across all ULBs in the country. Successive FCs from XI to XIII have recommended the adoption of accrual based accounting system as they experienced problems in getting authentic data on municipal finances to recommend grants as per their terms of reference to augment the Consolidate Fund of the State to benefit the ULBs. The 13 FC, for example, noted that authentic data on municipal finances from states to articulate their recommendations is not forthcoming. It also felt the recommendations of the previous Commissions were considered as indicative and states were either unable or unwilling to implement them. Therefore, the FC included shift to accrual based accounting as one of the mandatory recommendations under the performance grant.⁵⁸ At present 17 states have migrated to DEAS and others are in different stages of implementation and data on some states is not available (table 2.5)

Technical Guidance and Supervision by C&AG

2.30. The successive FCs recommended that the C&AG be entrusted with TGS of local bodies and states began to operationalise it. As per 13 FC, in fifteen states the C&AG conducts audit of ULBs under section 14 of the C&AG (Duties, Powers and Conditions) Act, 1971 wherever applicable. Twenty two of the 24 states, where the 73rd and 74th CAA is applicable, and one union territory entrusted TG&S to the CA&G by the end of April, 2009. Most states entrust the TG&S to the C&AG under Sections 14 or 20. But it is desirable to entrust under Section 19(3) of the Act. This was done by Karnataka in case of Town Panchayats. This will have the twin advantages of complying with condition relating to entrusting the audit to C&AG as well placing the consolidated report of the C&AG on the table of the state Legislature. As per the Notes submitted by the state governments 16 states have entrusted TG&S to C&AG (table 2.5).

⁵⁸*Thirteenth Finance Commission*, Para 10.106.

2.31. *We reiterate the recommendations of the previous FCs that the accounting formats as per National Municipal Accounts Manual as recommended by the C&AG should be adopted in all states by ULBs entrusts technical guidance and supervision to C&AG.*

Audit Reports to the Legislature

2.32. The 13 FC recommended that the CA&G's Annual Technical Inspection Report and the annual report of the Director of Local fund Audit should be placed before the state legislature by incorporating provisions either in the state municipal or audit Acts. The system of placing the annual reports of the Director of Local Fund Audit before the state legislature exists in some states like Andhra Pradesh, Kerala, Uttar Pradesh and West Bengal where it is a statutory requirement. As per *Notes* submitted by the state governments only eight states are submitting the audit reports of A&AG and Local Fund Audit to the legislature (table 2.5). *The audit reports of C&AG's Annual Technical Inspection Report and the annual report of the Director of Local fund Audit should be submitted in the legislature to improve transparency and to ensure financial accountability of local bodies. We reiterate the recommendation of the 13 FC and suggest the relevant Acts and Rules should be amended to ensure this.*

2.33. Conditionalities, as we have seen earlier, are being stipulated by FCs for the utilization of grants they recommend to the ULBs. The 13 FC stipulated nine conditions and even after four years several states have not complied with them even at their risk of foregoing the grants. But more critical is strengthening municipal governance, improving municipal finances and effectively delivering municipal services. To realize these objectives, it is important to bring reforms in urban governance in the areas of audit, accounts, property tax, levy and collection of user charges and regulating service delivery including fixing and revision of tariffs. These reforms are not new and many committees and commissions, including FCs and SFCs, have been recommending them.

Summary

2.34. This chapter analyzes the system of urban governance in India, covers important policy and program interventions like the 74 CAA and JNNURM and spells out issues in municipalization, ULBs functional domain, institutional framework and its adequacy, role of parastatals, etc. Further, it details the efforts of GoI to promote urban reforms through JNNURM and the results achieved. It also discusses reforms suggested by the 13 FC and status of their implementation. It raises several issues of governing urban India.

3. Municipal Service Delivery

3.1. It is a basic responsibility of ULBs to provide services to the local communities. The concept of levy and collection of municipal taxes like property or conservancy tax began to meet the costs of these local services. Over the years the list of functions to be undertaken and the services to be provided by the local bodies expanded considerably and the municipal Acts lists them out very clearly and was reinforced by the 74 CAA, as seen in the previous chapter. The functions listed in the 12th Schedule functions relating to services include water supply, public health, sanitation, conservancy and solid waste management, roads and bridges, provision of urban amenities such as parks, gardens and play grounds and public amenities including street lighting, and public conveniences. The slum improvement *inter alia* also includes provision of these services. Delivery of these services is critical to urban living and they are being provided by most ULBs but with different levels of efficiency.

Benchmarking Municipal Services

3.2. Benchmarking is recognized as an important mechanism for performance measurement and accountability of ULBs in service delivery. It is a technique for regular program monitoring and it measures not only how much was done, but also with what efficiency, quality, and effect. It is a tool for planning and strategic decision making. Service level benchmark (SLB) is broadly defined as a minimum set of standard performance parameters that are commonly understood and used by the stakeholders. It involves the measurement and monitoring of service provider's performance on a systematic and continuous basis. Benchmarking helps the utilities to identify performance gaps and introduce improvements through sharing of information and best practices, resulting in better service delivery. The MoUD, therefore, launched the SLB initiative covering water supply, sewerage, SWM and storm water drainage in 2008. Based on piloting, the MoUD finalized the service level benchmarks and published the *Handbook on Service Level Benchmarking*.⁵⁹ The Handbook stipulates minimum set of standard performance parameters in water supply, sanitation, SWM, and drainage sectors covering 28 indicators, defines a common minimum framework for monitoring and reporting on these indicators, and sets out guidelines to operationalise the framework in a phased manner.

⁵⁹Government of India, Ministry of Urban Development (2010), *Handbook on Service Level Benchmarking*, New Delhi.

13th Finance Commission: Service Delivery Improvement

3.3. The 13 FC, noting the dilution of standards in the services provided by the local bodies, endorsed the SLB principle and included it as one of the nine conditions to be complied with by the states/ cities to access the general performance grant of over Rs.8,000 Cr. it recommended to the ULBs. Its recommendation states that:

“.....State Governments must gradually put in place standards for service delivery of all essential services provided by the local bodies...For a start, State Government must notify or cause all municipal corporations and municipalities to notify by the end of fiscal year (31 March) the service standard for four service sectors-water supply, sewerage, storm water drainage and solid waste management proposed to be achieved by them by the end of the succeeding fiscal year. This could be in the form of a declaration of a minimum level of services for the indicators mentioned against each of these four service sectors in the Handbook on Service Level Benchmarks published by the Ministry of Urban Development. For example, a State Government may notify before 31st March 2011 that by 31st March 2012 all municipalities and municipal corporations in the state will provide a specified minimum level of service for each of the indicators for the four service sectors of water supply, sewerage, storm water drainage and solid waste management. These levels may be deferent for deferent municipalities. We envisage such a commitment to be achieved through a consultative process with the local bodies. Such a notification will be published in the State Government gazette and the fact of publication will demonstrate compliance with this condition. (Para 10.161)

“.....We recommend that the system of notification of minimum levels of service described in Para 10.161(viii) and stipulated only for municipal corporations and municipalities would be gradually extended in future to all local bodies, both urban and rural.” (Para 10.175)⁶⁰

Notification of Service Levels

3.4. Despite the incentive of performance grant, not all states notified the service levels and targets. By March, 2011 only thirteen states notified the benchmarks and West Bengal though prepared the benchmarks and targets did not notify.⁶¹ Of the fourteen states six notified only for MCs and municipalities, as per 13 FC

⁶⁰*The Thirteenth Finance Commission.*

⁶¹As per the Topic Notes submitted to the 14 FC by the state governments except six of the 24 states viz., Bihar, Goa, Jammu and Kashmir, Jharkhand, Manipur and Sikkim notified the benchmarks; though the data is not in public domain to access and analyse.

recommendations.⁶² The details of access to services in 2011, as notified by the 14 states are given at Annex 3.1. There appear to be several reasons for the non-compliance. The foremost is that the notification of service levels and targets is one of the nine conditions. If only all nine conditions are complied, the states are eligible to access the performance grant. If for any reason, any state is unable to comply with any one of the nine conditions, the state is not eligible to access the performance grant. Some states seem to have reservations on the constitution of local body ombudsman, some on entrusting technical guidance and supervision to C&AG, etc., as they go against the fabric of federalism and make inroads into their autonomy. There are several other conceptual, technical and administrative problems which come in the way of SLB notifications like lack of clarity on the concepts and processes of SLBs among the municipal functionaries, weak database on several indicators;⁶³ under staffed and ill-equipped ULB staff with limited or no capacities and problems of coordination with parastatals like the metro water boards or PHEDs responsible for service delivery, etc.

3.5. Service delivery status is analysed at state and city levels. The analysis is undertaken tier wise – MCs, municipalities and NPs and the city/town level analysis covers capital, metropolitan and Class I cities and small and medium towns (SMTs). The ToR of the study requires analysis of present service levels, estimation of deficiency or gap in service levels and projection of investment requirements during the award period i.e., 2015-16 to 2019-20 using SLB data notified by state/local governments and where it is not available to use Census data. Of the 550 sample cities/towns, As SLB data on services is available only on 279 of the 550 sampled for the remaining 271 cities/towns data was drawn from the Census of India, 2011. As noted, the SLBs covered four sectors viz., water supply, sanitation, SWM and drainage with 28 indicators. These indicators cover access, cost recovery, collection efficiency, redressal grievances, etc. Data on all 28 indicators is available for cities and towns which notified the SLBs. But Census data is available only on access to households to water supply, toilets, waste water connectivity to toilets and drainage network. There are variations in the definitions on each of these indicators between Census and SLBs published by the MoUD. We harmonized the definitions and are given in Annex1.6. The SLB data used in this study relates to 2010-11⁶⁴ whereas the Census data relates to 2011. In the analysis that follows

⁶²For details see, Administrative Staff College of India (2012), *Benchmarking Urban Services in India: Targeting Improved Performance –Status Report 2011-12*, Hyderabad. West Bengal is not included in this study.

⁶³ This aspect is discussed in detail later in chapter four of this report.

⁶⁴Most states notified the status and targets under SLB in March 2011.

no distinction is made between cities/towns based on data sources – SLB notification and Census 2011.

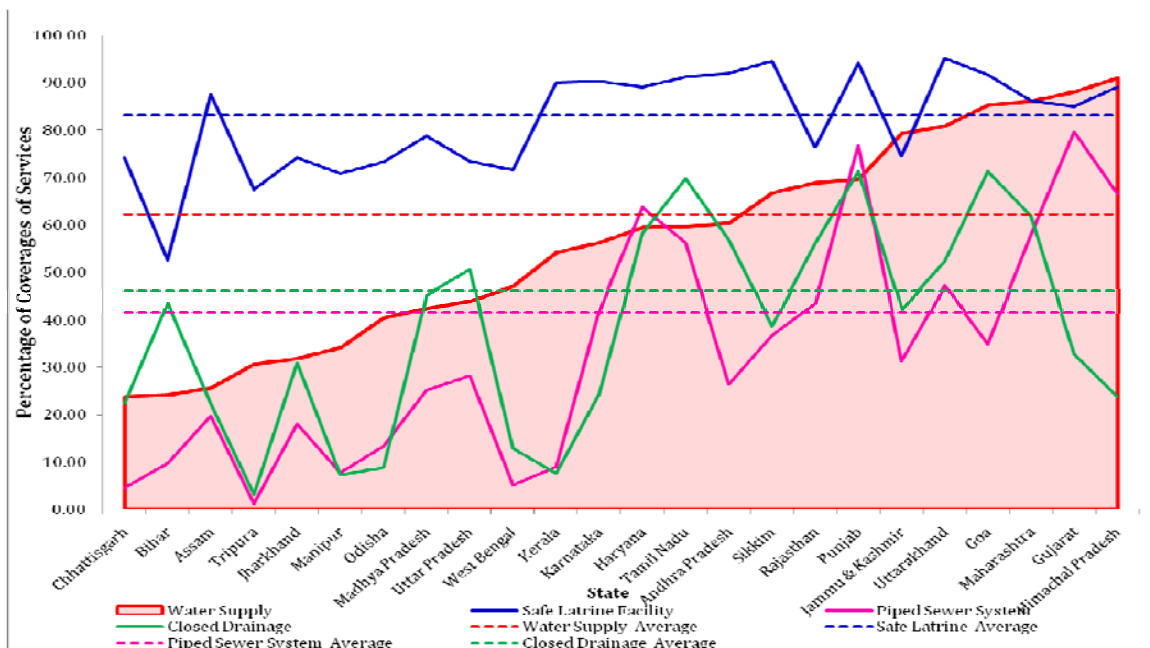
State Analysis

3.6. Status on service delivery in the twenty four states and 550 cities/towns identified by the 14 FC is analysed in four sectors.

Water Supply

3.7. In the sample cities/towns little over 62.17% have access to water supply - highest in Himachal Pradesh with 91.2% followed by Maharashtra with 86.19%⁶⁵ and lowest in Chhattisgarh with only 23.89% while it was 24.31% in Bihar and 25.79% in Assam. Overall access to water supply does not seem to be better across the ULBs in the country (fig.3.1 and Annex 3.2). There are wide variations between states and cities/towns within a state. For example, in Shahgarh, a nagar panchayat (Madhya Pradesh) only 0.32% have access to treated water supply, in Bijini (Assam) only about 2% households have access to treated water supply whereas in Ranavav municipality (Gujarat) 98% have access to treated water supply (Annex 3.6).

Figure 3.1: Access to Services to Households by State



⁶⁵ Topic Notes submitted by Maharashtra show that more than 50 ULBs have universal access to water.

3.8. The 14 FC sought details of population coverage and per capita water supply in the ULBs. Data from the states show that during 2012-13 Manipur and Tamil Nadu cover all urban population in their states with water supply followed by Tripura with 98% and the lowest was in Uttar Pradesh with only 47% coverage (table 3.1). States have high targets to cover population with water supply by 2019-20. For example, Andhra Pradesh with only 75% coverage in 2012-13 proposes to achieve 95% coverage

Table 3.1: Access and Per capita Water Supply and Sanitation - 2012-13

#	State	Access to Water Supply (%)		Per Capita Water Supply		Access to Sanitation (%)	
		2012-13	2019-20	2012-13	2019-20	2012-13	2019-20
1	Andhra Pradesh	74.79	95.09	100.97	128.37	69.26	97.46
2	Arunachal Pradesh	NA	NA	NA	NA	NA	NA
3	Assam	NA	NA	NA	NA	Does not Arise	Does not Arise
4	Bihar	NIL	NIL	NIL	NIL	NIL	NIL
5	Chhattisgarh	34.12	NA	71.24	NA	80.01	NA
6	Goa	NIL	NIL	NIL	NIL	NIL	NIL
7	Gujarat *	89	99	108	127	84	96
8	Haryana	88.60	93.00	110-125	110-125	NA	NA
9	Himachal Pradesh**					88.67	100
10	Jammu & Kashmir	NA	NA	NA	NA	69.2	100
11	Jharkhand	Data Not Received					
12	Karnataka	79	95	92	110	75	82
13	Kerala	65	100	70	70	98	100
14	Madhya Pradesh	100	NA	135	NA	78.18	NA
15	Maharashtra***						
16	Manipur	100	100	100	100	NA	NA
17	Meghalaya	NA	NA	NA	NA	100	NA
18	Mizoram	NA	NA	NA	NA	NA	NA
19	Nagaland	17.11	NA	16.3	NA	8	12
20	Odisha	81	100	255	255	81.5	100
21	Punjab	88	98	200-240	240-300	63.5	85
22	Rajasthan	NA	100	NA	150	63.89	100
23	Sikkim	NA	NA	NA	NA	NA	NA
24	Tamil Nadu	100	100	97	130	84	90
25	Tripura	98	100	135	135	93	100
26	Uttar Pradesh	47	76	90	128	90	100
27	Uttarakhand	77.91	NA	135	135	94.5	95
28	West Bengal	53.88	79.35	75.66	102.71	90.23	100

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

* State data provided for MCs and Municipalities. **Water Supply schemes are maintained by IPH Department except in Shimla, Solan and Palampur where distribution is by ULBs. *** ULB wise data provided and not state level. NA- Not Available.

over the next five years and Uttar Pradesh with only 47% coverage proposes to achieve 76% coverage. Ten of the 28 states did not respond on this indicator.

3.9. Odisha and Punjab in 2012-13 were providing 255 and 200-240 LPCD respectively - very high by any standard followed by Tripura, Uttarakhand and Madhya Pradesh with 135 LPCD as per the norm under SLB. Nagaland supplies lowest with a mere 16 LPCD followed by Chhattisgarh and Kerala with about 70 LPCD. Some states put the target at the same level of supply, others propose substantial increase. For example, Andhra Pradesh and Uttar Pradesh with about 100 and 90 LPCD proposes to supply 128 LPCD in the next five-years (table-3.1). Some of these states, which have high targets for coverage of population and increased water supply, may be having water supply projects to achieve their targets. Eleven of the 28 states did not respond on this. But an analysis of the SLB notifications covering 279 sample cities/towns show that these ULBs supply only 80 LPCD though it is over 100 LPCD in Gujarat, Karnataka, Maharashtra and Odisha and 35 LPCD in Bihar and 44 LPCD in West Bengal. We hasten to add that there is time variation in SLB notification and Notes sent by the states to 14 FC.

Safe Latrine

3.1. Access to toilet facility within the premises in the sample cities/towns across the country is 83.2%, with wide variations between the states. The highest access is in Uttarakhand with 95.14% followed by Sikkim with 94.48% (fig.3.1 and Annex 3.2). The lowest is in Bihar with only 52.52% households having latrine facility followed by Tripura with 67.41% (table 3.2). There are wide variations between states and cities/towns within a state. There are cities/towns with very low coverage like Jamnagar (Gujarat) with only 30% coverage while in Junagarh (Gujarat), Naina Devi (Himachal Pradesh), Udupi (Karnataka), etc., all the households have latrine facility (Annex 3.6).

3.2. The 14 FC sought information on coverage of individual toilets and targets for 2019-20. Kerala with 98% coverage in 2012-13 seem to be heading towards universal coverage by 2019-20. Similarly, Himachal Pradesh (89%), Jammu and Kashmir (69%), Odisha (81.5%), Rajasthan (64%), Tripura (93%), West Bengal and Uttar Pradesh (90%) desire to achieve universal sanitation in the next five-years. Nagaland has a lowest access to sanitation with a mere eight per cent and targeting a four percent increase in the next five years. Surprisingly, Uttarakhand appear to maintain the same level of coverage in the next five years (table 3.1). Only 18 states provided data on sanitation.

Open Defecation

3.3. Open defecation, a pernicious practice and a scourge impacting public health and human dignity, is still prevalent in urban India. Census 2011 has brought this out very clearly and unambiguously. In urban India about 12% resort to OD and in the sample cities/towns about 7% urban households resort to OD which is a matter of grave concern. Over one-fifth urban residents in Bihar, Chhattisgarh, Jharkhand and Odisha resort to this practice. References to OD relate to the Census of India, 2011 reports (Annex 3.3).

Piped Sewer System

3.4. In urban India only 41.6% households have access to piped sewer system highest being in Punjab with 76.77% and the lowest is in Tripura with just 1.22% households (Annex 3.2). There are wide variations between the cities/towns in each state. For example, in Navi Mumbai and Latur in Maharashtra all households have access to sewer system whereas there are many cities/towns in Andhra Pradesh, Bihar, Chhattisgarh, etc. with a very limited coverage (Annex 3.6). There are 170 ULBs in 14 sample state which do not have sewerage network (table 3.2).

Table3.2: Absence of Sewerage System

S.No	State	Municipal Corporation	Municipality	Nagar Panchayat	Total
1	Andhra Pradesh	8	13		21
2	Bihar	9	10		19
3	Chhattisgarh	5	5		10
4	Gujarat		2		2
5	Himachal Pradesh			1	1
6	Karnataka		5		5
7	Kerala	3	6		9
8	Madhya Pradesh	6	11	2	19
9	Maharashtra	6	7		13
10	Odisha	1	6	13	20
11	Rajasthan		17	4	21
12	Tripura		1		1
13	Uttar Pradesh	1	16		17
14	West Bengal	4	7	1	12
	Total	43	106	21	170

Source: Compiled from SLB Notifications and Census of India, 2011 Reports

Closed Drainage

3.5. In sampled ULBs only 46.19% households are connected to closed drainage network. In Punjab and Goa over 71% households and in Tripura only 3% households are connected to the closed drains with wide variations between states as well as the cities/towns in a state (fig. 3.1 and Annex 3.2).

Road Network

3.6. Only nine states provided data on the road network in their states to the 14 FC.⁶⁶ Even the data provided is inadequate as Himachal Pradesh, Rajasthan, Tamil Nadu and Tripura gave the total length of roads rather than details of the components (table3.3). In Meghalaya the ULBs do not maintain the roads.

Table 3.3: Length of Road Networks in ULBs

#	State	Cement		Black Top		WBM		Earthen		Other		Total
		Length *	% to total	Length	% to total	Length	% to total	Length	% to total	Length	% to total	Length
1	Haryana – (2010-11)	5,003	56.7	NA	NA	486	5.5	NA	NA	3328	37.7	8,818
2	Himachal Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1,427
3	Maharashtra**											
4	Odisha	NA	NA	7,670	36.8	6,007	28.8	7,130	34.2	NA	NA	20,836
5	Punjab	NA	NA	10,882	81.4	443	3.3	2,044	15.3	NA	NA	13,369
6	Rajasthan	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	9,645
7	Tamil Nadu	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	18,324
8	Tripura	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	772
9	Uttar Pradesh	NA	NA	33,212	66.7	10,970	22.0	5,599	11.2	NA	NA	49,781

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

*Length in Kms

**ULB-wise data is provided, NA – Not Available

Service Delivery – Tier-wise Analysis

3.7. There are variations between states in service delivery as also between different tiers of ULBs - MCs, municipalities and NPs. In this section we will analyze the service delivery in different tiers of ULBs.

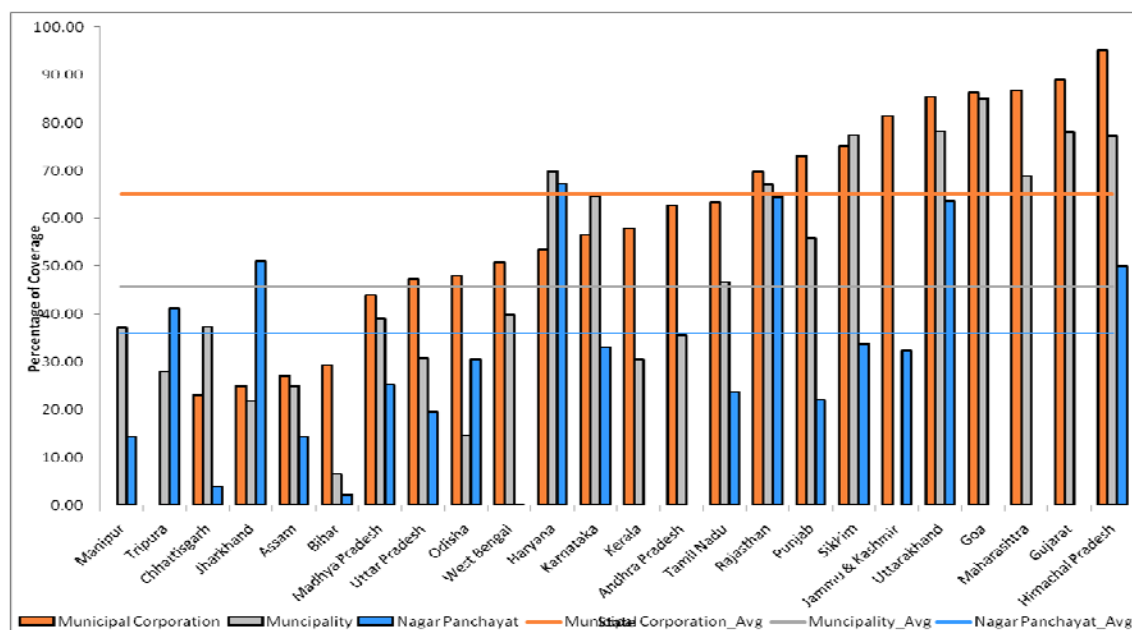
Water Supply

3.8. In 24 states over 62% of urban households have access to treated water with variations between different tiers. In the MCs over 65% have access and in other tiers much less – about 46% in municipalities and about 36% in NPs (fig.3.2 and Annex 3.4). The highest access was in Shimla (Himachal Pradesh) with 95% followed by Gujarat,

⁶⁶ In Meghalaya road network is not maintained by the municipal boards.

where there are seven MCs in the sample, with about 89% and Maharashtra with 22 MCs with over 87%. In the MCs in Chhattisgarh, Assam and Bihar access water is lowest with about 23%, 27% and 29% respectively.⁶⁷ It is surprising to note that in these MCs water supply is almost one-third of the national average. There are wide variations between the MCs not only between states but also between MCs within a state. For example, among the MCs in Andhra Pradesh 80% households in Vijayawada have access to water supply while in Nizamabad only 28% have access (Annex 3.6).

Figure 3.2: Coverage of Water Supply by Tier



3.9. Of the 208 sampled municipalities access to water supply to households is 45.83%. In Goa, where there are only two municipalities in the sample, about 85 % households have access to treated water followed by Uttarakhand, where there are five municipalities in the sample, with 78% having access. The lowest access appears to be in Bihar with only 6.5% followed by Odisha, where there are six municipalities in sample, with 14.5%. Among the municipalities in Andhra Pradesh, 76% households have access to safe water in Tadepalligudem whereas only 22% have access in Pedana. In the 196 NPs, 35.94% households have access to water supply. Among them in Haryana, where there are nine NPs in the sample, over 67% have access to water

⁶⁷There is no uniformity in the constitution of different tiers of ULBs between states. In Bihar and Chhattisgarh, for example, municipal corporations are constituted for smaller populations of even two lakh, where as in other states like Tamil Nadu the population criteria are higher.

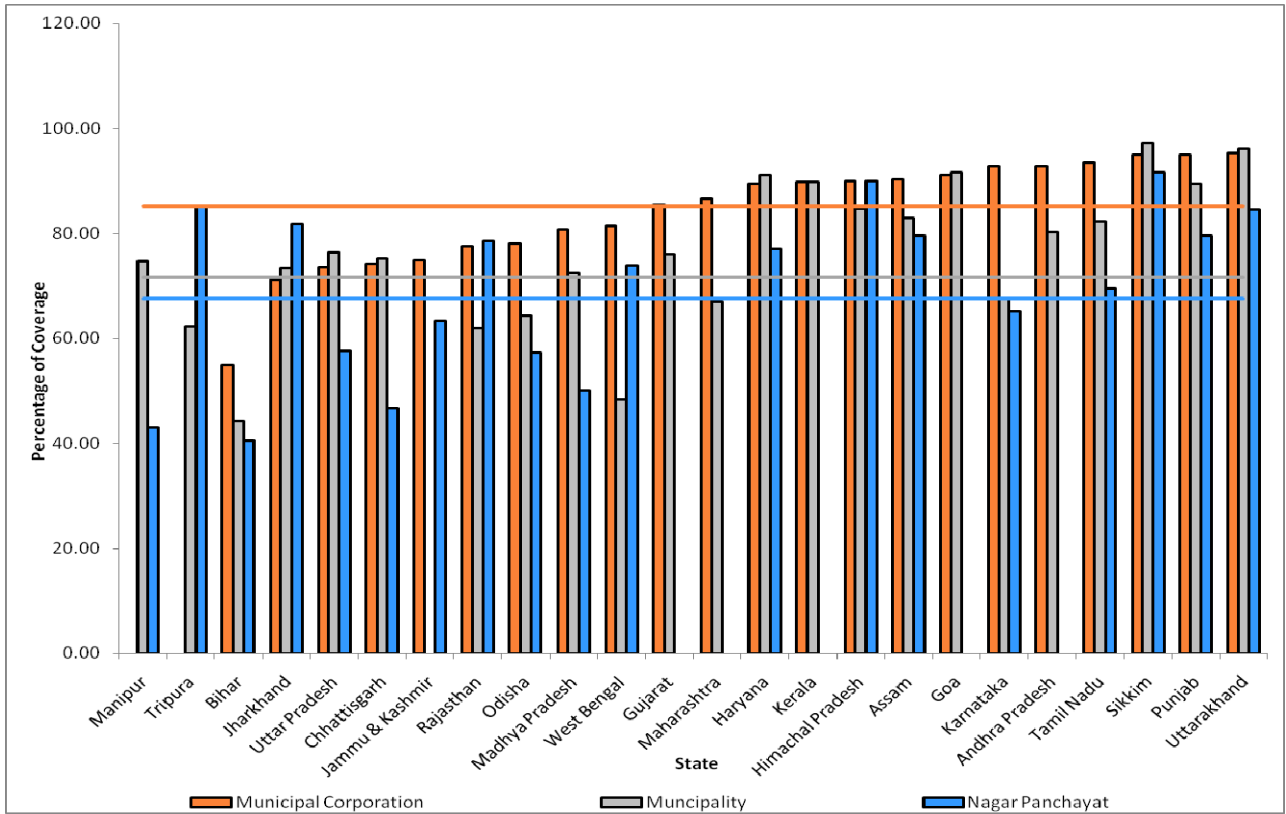
followed by Rajasthan and Uttarakhand with around 64%. The lowest is in West Bengal, where there are two NPs in the sample, with 0.07% access and Bihar with 2.4% (12 NPs) and Chhattisgarh with 4.06% (17 NPs) (Annex 3.6).

Safe Latrine

3.10. In the sample cities/towns over 83% have access to safe sanitation facilities in the premises. In Uttarakhand over 95% households have access in the premises followed by Sikkim and Punjab with over 94%. The lowest is in Bihar with only 52.53% (Annex 3.4). Among the MCs access is over to 85% households followed by municipalities and NPs with 71.6% and 67.6% respectively (fig.3.3 and Annex 3.4). There are wide variations between the different tiers, among the sample states. In MCs, access to toilet facility is over 85% - marginally better than the national average. Over 95% households in Tamil Nadu, Sikkim, Uttarakhand and Punjab have access to toilet facility in the MCs. The lowest is in Bihar with about 55% access. In Junagarh Municipal Corporation (Gujarat) all households have access to toilet facility and lowest is in Jamnagar Municipal Corporation with only 30% households having access. In most states access to safe latrine facility appear to be better in the MCs. Among the 208 municipalities access to toilet is only 71.62%; far below the national average as also far below the MCs among the sample cities. Over 97% of the households in Sikkim have access to toilets followed by over 96% in Uttarakhand. Lowest is in Bihar with over 44% followed by West Bengal with over 48%. Among the municipalities in Gujarat, in Vyra Municipality 94% households have access to toilet facility while lowest is in Anklab, Gandhidham, Godhra have lowest with only 70% households having access (Annex 3.6). Among the 196 NPs little over two-third households have access to toilet facility highest being in Sikkim and Himachal Pradesh with over 90%. Lowest appears to be in Bihar with over 40% followed by Manipur with over 43%.

3.11. Open defecation is very high in NPs with 26.37% and low in MCs with 5.51% and in municipalities it is over 12%. In Jharkhand over 26% of urban households in MCs resort to this practice followed by about 22% in Chhattisgarh. Among the municipalities over one-third households resort to this practice in Bihar, Chhattisgarh and Odisha. In Bihar about 54% resort to this practice in NPs followed by Madhya Pradesh and Odisha where it is more than 40% (Annex 3.3).

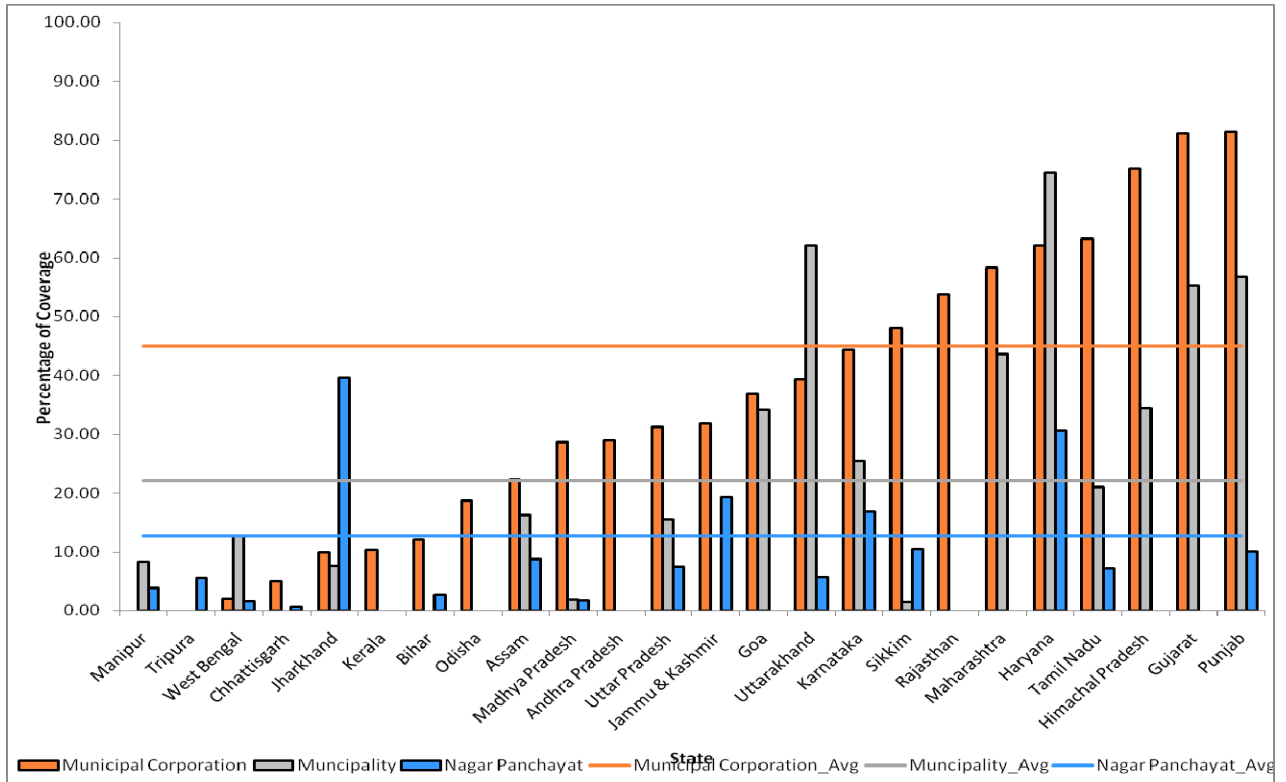
Figure 3.3. Coverage of Safe Latrine by Tier



Sewerage

3.12. Provision of sewerage is expensive and therefore many ULBs have problems to provide sewerage system. Among the sample states about two-fifth households have access to sewerage connection with MCs having highest connectivity with over 48% followed by municipalities with over 22% and NPs with over 12.7% connectivity (fig.3.4 and Annex 3.4). In Gujarat about four-fifth followed by Punjab with little over three-fourth households are connected to sewerage system. In Tripura there do not seem to be any sewerage system as only 1.2% households are connected. There are many cities/towns in the country among the three tiers of ULBs where there is no sewer system. The sewerage, even where it exists, may not cover the entire city/town i.e., indicating partial coverage.

Figure 3.4. Coverage of Sewer System by Tier



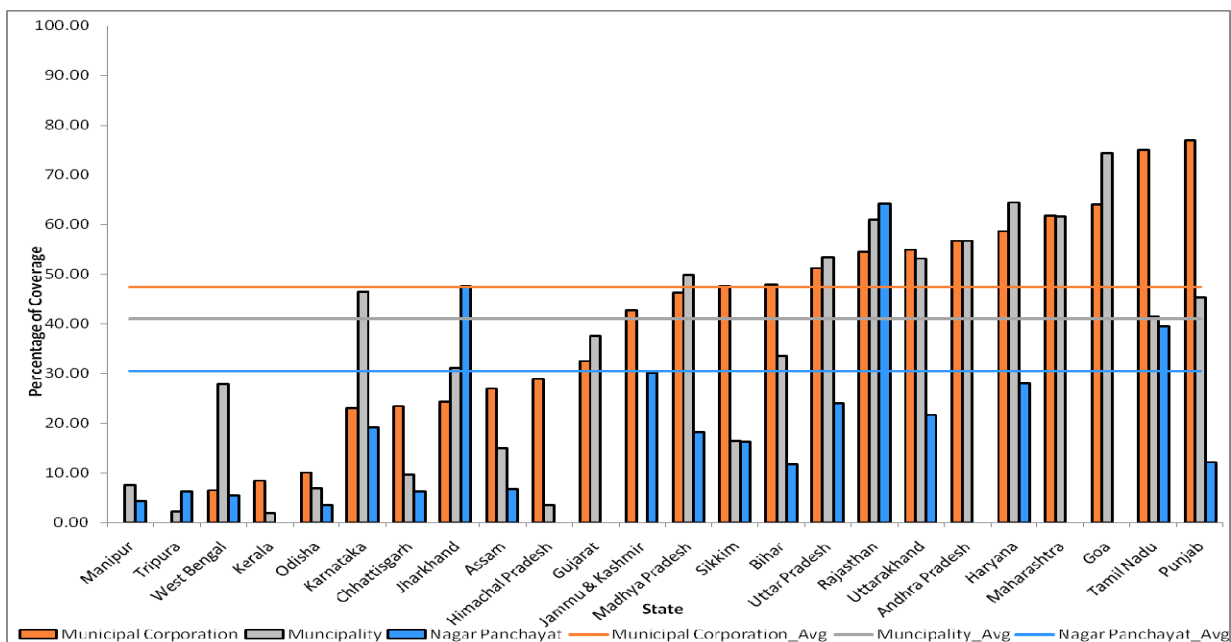
3.13. Among the MCs, households in Gujarat and Punjab have greater sewerage connectivity with over 80% followed by Himachal Pradesh with over 75%. The MCs in Chhattisgarh and West Bengal have lowest connectivity with less than 5%. Among the sampled municipalities in the 24 states only 22.1% households are connected to piped sewer system – highest being in Haryana with about 75% followed by Uttarakhand with about 62%. The connectivity in municipalities is less than half of MCs in the country. In Andhra Pradesh, Bihar, Chhattisgarh, Kerala, Rajasthan and Tripura, there is no sewerage system, as per the data from the sampled cities. In states like Madhya Pradesh and Sikkim connectivity is less than 2% households. Among the NPs, the situation is no better with only 12.7% households having sewer connectivity. Highest is in Jharkhand with about 40% followed by Haryana with over 30%. The ULBs in several states like Himachal Pradesh, Odisha and Rajasthan the sewer system do not exist in the NPs (Annex 3.6).

Closed Drainage

3.14. In the 24 states less than half (46.19%) households are connected to closed drainage network. Highest connectivity is in Goa and Punjab with over 70% and lowest

in Tripura with about 3% households connected to drainage network. In MCs it is better with over 47% followed by municipalities with 47% and NPs with over 30% (fig.3.5 and Annex 3.4). Among the MCs, over 47% households are connected are connected to closed drainage system - highest being in Punjab with about 77% followed by Tamil Nadu with about 75%. Lowest is in West Bengal with only 6.45% connected to closed drainage system followed by Kerala with 8.38%. Among the municipalities 41%

Figure 3.5: Coverage of Closed Drainage by Tier



households are connected to drainage highest is in Goa with over 74% and the lowest is in states like Himachal Pradesh, Kerala and Tripura with only 3.6%, 1.9% and 2.2% households connected to closed drains respectively. Among the NPs, only Rajasthan appears to be better with about two-thirds households having closed drain connectivity and in the remaining states access is very limited among the third tier ULBs. In West Bengal only 5.42% households are connected to closed drains and in Himachal Pradesh there are no closed drains in the NPs (Annex 3.6).

Service Delivery by Size class

3.15. As noted in Chapter-I, we have analyzed the access to services at state and city/town levels as well as tier-wise and class-wise. For purposes of this analysis the cities/towns are classified into three categories viz., metropolitan cities with over a million population, Class-I cities with a population between lakh and less than a million

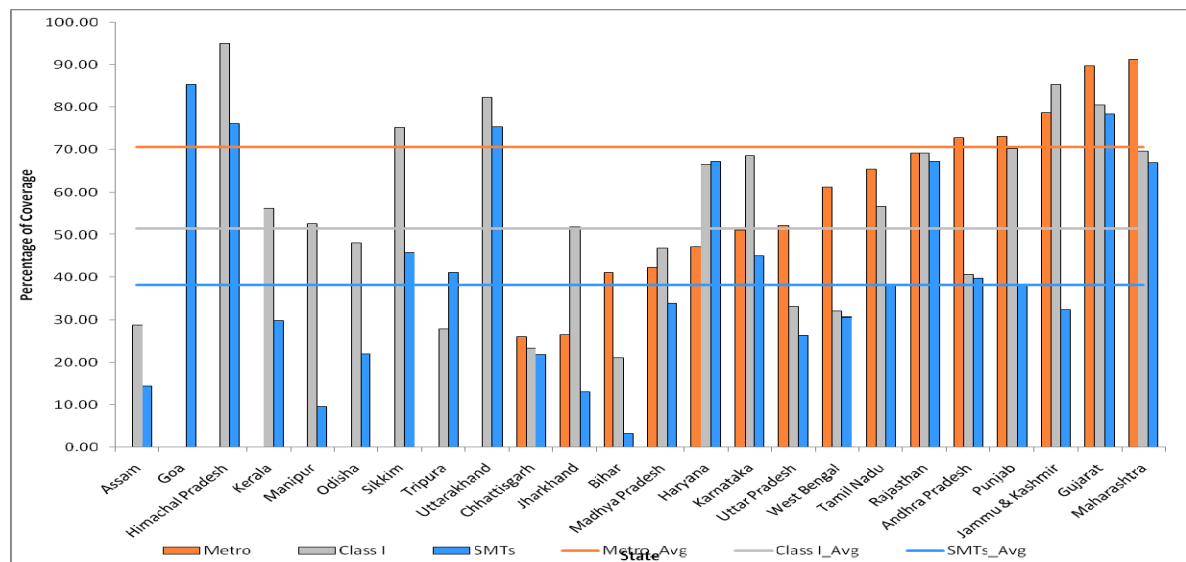
and small and medium towns with less than a lakh population. In this section we shall examine access to four services in these sample cities/towns by size class.

Water Supply

3.16. In the sample states over 62.17% households have access to water supply while the access is over 70% households in metropolitan cities followed by Class-I cities (51.44%) and SMTs (38.15%) -little over half the metropolitan cities (fig 3.6 and Annex 3.5).

- Among the 44 metropolises, Maharashtra and Gujarat have highest access with about 90% while in metropolises of Jharkhand and Chhattisgarh access is around 26%.
- Among the Class-I cities, Himachal Pradesh with 95% households having access to water supply top the list whereas in Bihar and Chhattisgarh the access is just about 20%.
- Among the SMTs, Goa has highest access with over 85% followed by Gujarat with over 78%. In SMTs in Bihar in the sample only 3.5% have access.
- There are wide variations in access to water supply between ULBs of the same size-class (Annex 3.7)

Figure 3.6. Coverage of Water Supply by Size-Class

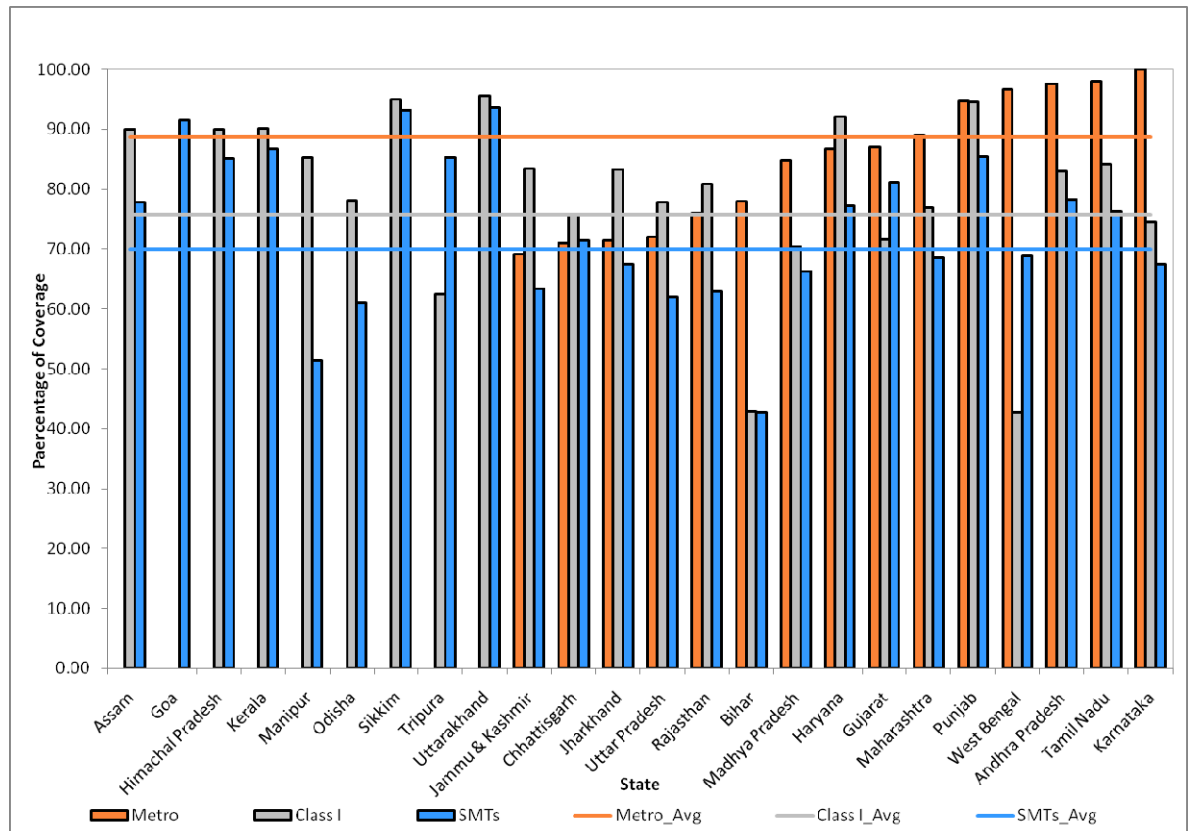


Safe Latrine Facility

3.17. Among the sample cities/towns about 89% households in the metropolises have access to safe latrine facility and in Class-I cities and SMTs it is lower with about 76% and 70% respectively (fig.3.7 and Annex 3.5).

- Among the metropolises, Karnataka seem to have universal access to sanitation followed by Tamil Nadu, West Bengal, Andhra Pradesh and Punjab with over 95% households having access. Lowest is in the metropolis of Jammu & Kashmir with less than 70% access.
- Among the Class-I cities Sikkim, Uttarakhand and Punjab have access to safe latrine to about 95% households and the lowest is in Bihar with only 43% households having access.
- Sikkim has highest access with over 93% followed by Goa with over 91%. Lowest is in the SMTs of Bihar which have less than 40% access - less than half of Sikkim and Uttarakhand.

Figure 3.7: Coverage of Safe Latrines Size-Class

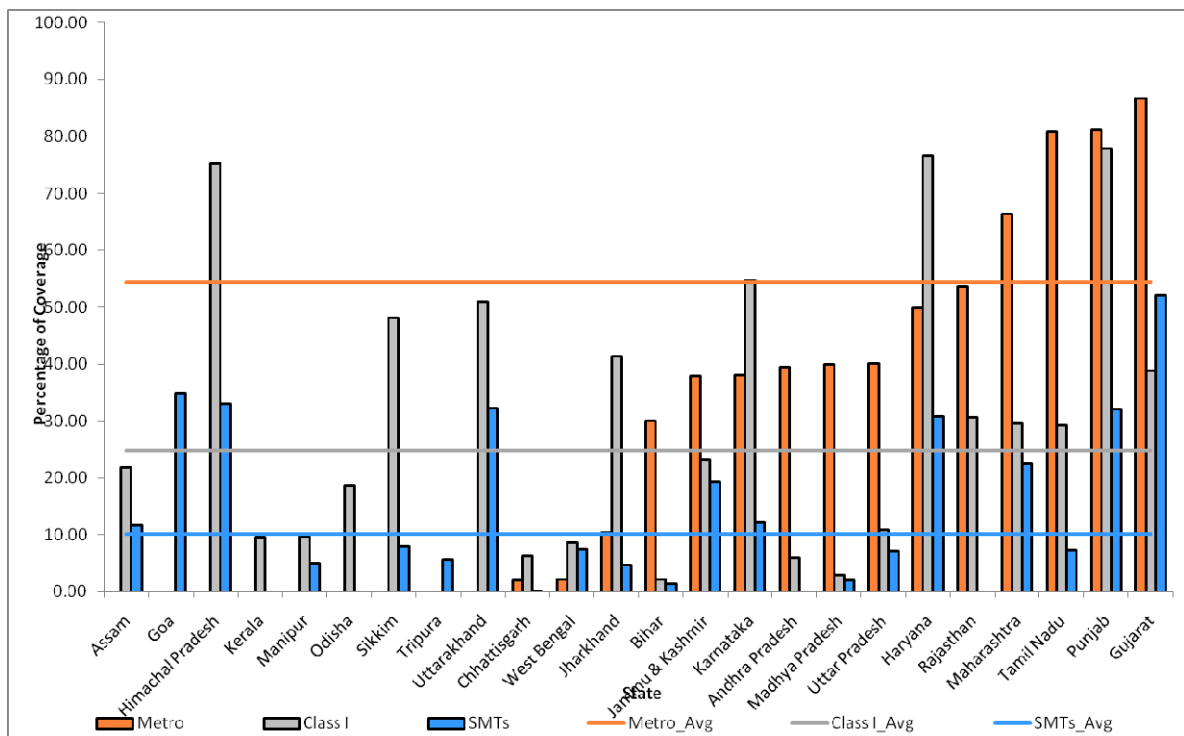


- There are wide variations in access to toilets between ULBs of the same size-class (Annex 3.7).
- Among the metros, OD is minimal though in Chhattisgarh and Jharkhand it is about 17% and 26% respectively. In the Class-I cities over 20% resort to this practice in Bihar and Chhattisgarh. In the SMTs this practice is very widely prevalent in several states with more than 40% in Bihar, Chhattisgarh and Odisha (Annex 3.3)

Sewerage System

3.18. Among the metropolises about 54% of the households have sewerage connectivity followed by about 25% in Class I cities and little over 10% in SMTs (fig.3.8 and Annex 3.5).

Figure3.8. Coverage of Sewer System Size-Class



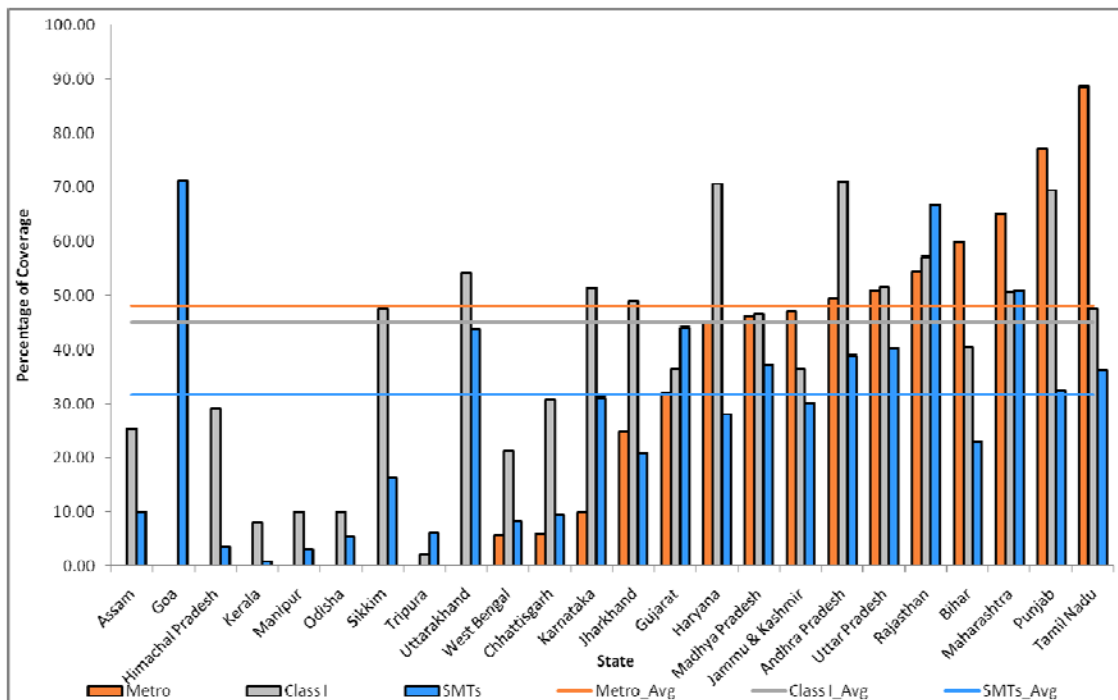
- The metropolises in Gujarat have sewerage connectivity to 86.7% households followed by Tamil Nadu and Punjab with over 80%. Lowest is in Chhattisgarh and West Bengal with about 2%.
- Among the Class I cities in Punjab, Haryana and Himachal Pradesh over 75% households have sewerage connectivity while in Tripura, there is no sewerage system. In most other states sewerage connectivity is very less (Annex 3.5).

- Among the SMTs, the sewerage connectivity to households is over 10%. In Gujarat about 52% SMTs have sewerage connectivity and in several states sewerage connectivity is far less or do not exist.
- There are wide variations in access to sewer system between ULBs of the same size-class (Annex 3.7)

Closed Drainage

3.19. In the metropolises about 50% households are connected to closed drains followed by 45% in Class-I cities and 32% in SMTs (fig.3.9 and Annex 3.5).

Figure 3.9: Coverage of Households by Closed Drainage by Size-Class



- In Tamil Nadu over 88% households in metropolises are connected to closed drains followed by Punjab with over 77%. Lowest is in Chhattisgarh and West Bengal with less than 6% households connected to closed drains.
- In Haryana and Punjab about 75% households are connected to closed drains in Class-I cities while it is around 2% in Tripura.
- Over 71% households are connected to drains among SMTs in Goa followed by Rajasthan with about 67%. In Kerala, hardly 1% households are connected to closed drains.

- There are wide variations in access to closed drainage system between ULBs of the same size-class (Annex 3.7).

Access to Services on Select SLB Indicators

3.20. We have seen earlier access to core services of water supply, toilets, sewerage and drainage systems in the ULBs both by tier and size-class. The SLB notification based on 13 FC recommendations cover all 28 indicators in four areas of water supply, sewerage, solid waste management and storm water drainage. But we have analyzed only four indicators, as the data is available from the Census on these indicators. We analyze in this section access to services on select indicators like per capita supply, metering water connections, door-to-door coverage of solid waste management, segregation and scientific disposal. But the analysis covers only 279 cities and towns based on SLB notifications. In this section, the national average refers to the 14 states that notified (Annex 3.1).

Per capita water supply

3.21. The urbanites get 80 LPCD on an average while it was over 100 LPCD in Gujarat, Karnataka, Maharashtra and Odisha, and only 35 LPCD in Bihar and 44 LPCD in West Bengal. The MCs/service providers supply 69 LPCD while it was 104 LPCD in Gujarat and only 26 LPCD in MCs in Bihar. The municipalities seem to supply 108 LPCD while it was over 120 LPCD in Odisha. The NPs supply 80 LPCD and Andhra Pradesh, Himachal Pradesh, Karnataka, Kerala, Maharashtra, Odisha and Rajasthan supply more than 100 LPCD. The metros supply 110 LPCD while those in Maharashtra supply 136 LPCD and lowest was in West Bengal with 42 LPCD. The Class-I cities supply 78 LPCD while it was 120 LPCD in Odisha and only 32 LPCD in Bihar. SMTs supplied about 74 LPCD while in Gujarat and Odisha they supply over 100 LPCD (Annex 3.4 & 3.5).

Metering Water Connections

3.31. Metering water connections is a pre-requisite to achieve continuous water supply which is a national benchmark. Many ULBs did not notify on this indicator. The national average for metering in 2011 is only 18%. While it was high in Kerala with over 78% and low or did not exist in states like Bihar, Odisha and Tripura. Among the MCs national average is 18% while it was highest with 78% in Kerala and non-existence in several states. Among the municipalities though national average is only 10%, highest is in Rajasthan with 51%. In NPs national average was 19% and is higher than MCs and

municipalities. Among the metros about 25% water connections are metered with Karnataka almost achieving the benchmark with 98%. Among Class-I cities and SMTs it is far less with about 17% (A).

Non-Revenue Water

3.32. As per the benchmarks, NRW should be less than 20% and ULBs should strive to reduce it further. The national average for the sample cities/towns for NRW was 39%. Among the municipalities, NRW was highest with over 50% followed by NPs with over 40% and 36% in MCs. In the MCs in Odisha and Tripura NRW is very high with over 72% (Annex 3.4).

Hours of Supply

3.33. From the point of public health, water supply should be continuous i.e., 24x7. But unfortunately, only Malkapur in India has achieved this benchmark.⁶⁸ Average hours of supply in the sample cities/towns varies between two to four hours – less in some and more in others. In NPs the average supply appears to be more 3.9 hours followed by MCs with 3.7 hours and in municipalities it is only two hours. Among the Class-I cities, the hours of supply is almost 4.5 hrs, four hours in metros and only 2.6 hours in SMTs. No doubt there are exceptions like more than 10 hours supply in MCs and municipalities in Kerala (Annex 3.4). In several cities and towns the households get less than one-hour supply – often once in two or three days.

Solid Waste Management (SWM)

3.34. One of the core, important and traditional functions of ULBs in India is SWM and this was reinforced by the 74th CAA. The increased coverage and effective SWM including O&M cost recovery was underpinned in centrally sponsored JNNURM and other externally aided projects. The SLBs published by the MoUD include eight indicators viz., door to door collection, segregation, extent of recovery, scientific disposal, cost recovery, etc. Door-to-door coverage, source segregation and scientific disposal are three of the eight indicators in the SLB. The status on these three indicators in 279 sample cities/towns is discussed in this section.

⁶⁸Discussed in Chapter 7.

Door-to-door collection

3.35. Door-to-door collection of solid wastes is only one-third, highest being in Himachal Pradesh and Andhra Pradesh. Among the MCs less than a third solid wastes are collected door-to-door, though it is very high with about three-fourths in Andhra Pradesh and Gujarat. Among the metros though about 44% is being collected from door-to-door, it is very high with around 75% in Gujarat and Andhra Pradesh with variations between states both by tier and size-class (Annex 3.4).

Segregation

3.36. Benchmark for source segregation is 100%, but unfortunately only 10% wastes collected are segregated at source in the sample cities and towns. In NPs and metros it is 15% and 21% respectively, but there are wide variations between ULBs by tier and size class in different states. Source segregation appears to be high in ULBs in Gujarat with over 40% in metro cities followed by SMTs. Among the MCs, the national average is only 7% while in Gujarat source segregation was 13% (table 3.4).

Scientific Disposal

3.37. The entire solid wastes collected need to be scientifically disposed, but the national average in the 279 sampled cities and towns is only 10%, as is the case with segregation. Gujarat, Karnataka and Kerala seem to be faring better in scientific disposal of wastes (Annex 3.4).

Service Delivery – State Capitals

3.38. A study of state capital is important, as they are centers of politics, administration, knowledge, trade and industry. Most state capitals have large populations, than other cities in the state as also large floating population. A comparative perspective. We have made a comparative analysis of access to services in four sectors as in state capitals is presented in this section. Of the 24 states selected for analysis by the 14 FC, only 20 cities are state capitals. State capitals of Assam (Dispur), Gujarat (Gandhinagar) and Haryana and Punjab (Chandigarh) have not come in the sample. This analysis, therefore, covers only 20 state capitals. There are wide variations in their population, area and other dimensions of development. Greater Mumbai, capital of Maharashtra with 1.2 Cr. has highest population while Panaji, capital of Goa has the least population with over 70,000. Of the 20 state capitals studied 18 are MCs while Imphal and Agartala, capitals of Manipur and Tripura respectively, are municipalities.

Water Supply

3.39. Greater Mumbai is the only state capital which provides access to all its residents while in Raipur only 26% of its residents have access to water supply in the premises. In Agartala and Ranchi, capitals of Tripura and Jharkhand respectively access to water supply is less than 30%. A comparative analysis in the state capitals vis-à-vis the state average brings out the fact that in four capital cities viz., Srinagar, Ranchi, Bangalore and Jaipur the access to water supply to the households in the capital city is less than the state average (fig.3.10).

Safe Latrine

3.40. In Chennai and Hyderabad more than 98% of households have access to safe latrines while others like Kolkata (97%), Dehradun (95.44%) and Gangtok (95%) provide better access. The lowest access was in Agartala with only 62.2% followed by Bangalore, Raipur and Lucknow, which is little over 70%. In Raipur, Jaipur, Agartala and Lucknow access to households to safe latrines is lower than the state averages (fig.3.10).

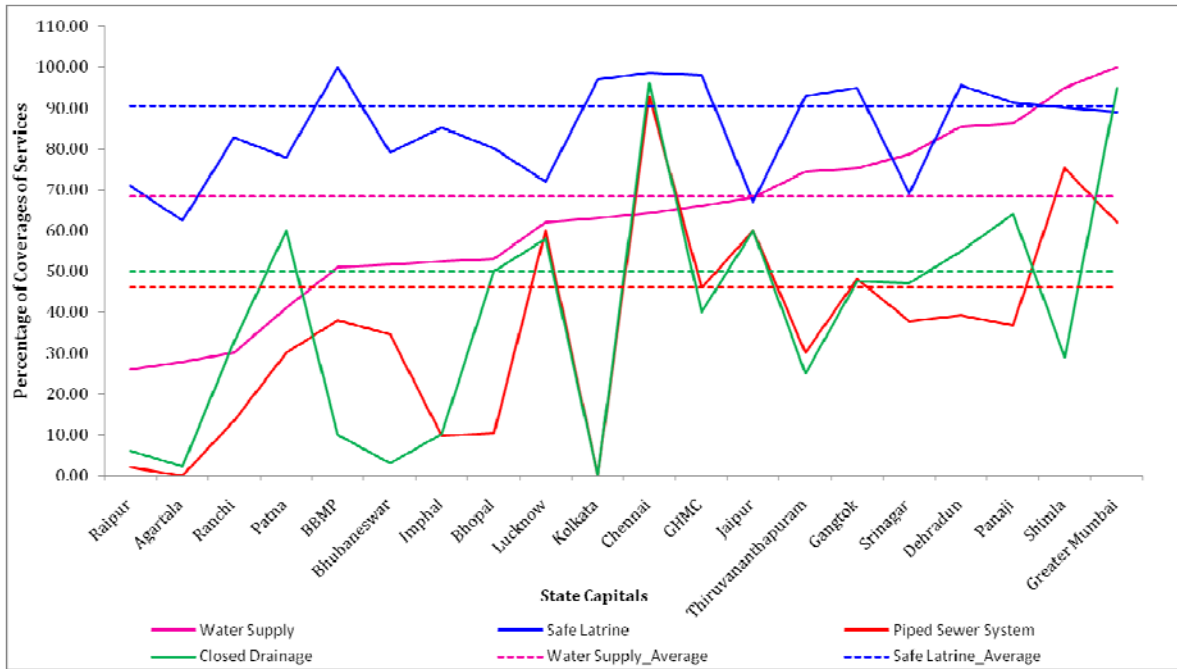
Sewer System

3.41. As sewer systems are expensive coverage of sewerage networks even in state capitals is very limited as only 41.6% households have sewerage connectivity. Chennai stands tall with about 93% households having sewerage connectivity and Raipur has the least with only 2% and Imphal seem to be marginally better with about 10% connectivity. In sewerage connectivity to households in Raipur, Ranchi, Bangalore, Bhopal, Dehradun and Kolkata is less than the state averages (fig.3.10).

Closed Drains

3.42. Closed drains impact health and hygiene of the civic community. Chennai and Greater Mumbai, with over 95% closed drains network, have highest connectivity and Agartala, Bhubaneswar and Raipur have lowest connectivity (fig.3.10). In Hyderabad, Raipur, Panaji, Bangalore, Bhubaneswar and Kolkata access to households to closed drains is less than the state averages.

Figure 3.10. Access to Services to Households in State Capitals



3.43. The analysis of delivery of services by ULBs both by tier and size class has clearly brought out uneven status in providing services to the urban population in different states and between ULBs in the same state. *We suggest that states must prioritize five services viz., water supply, sanitation, sewerage, solid waste management and closed drains as core and invest resources on a priority basis for achieving universal access to these services. This requires pooling of resources from central and state governments, external agencies and adopting PPP mode.*

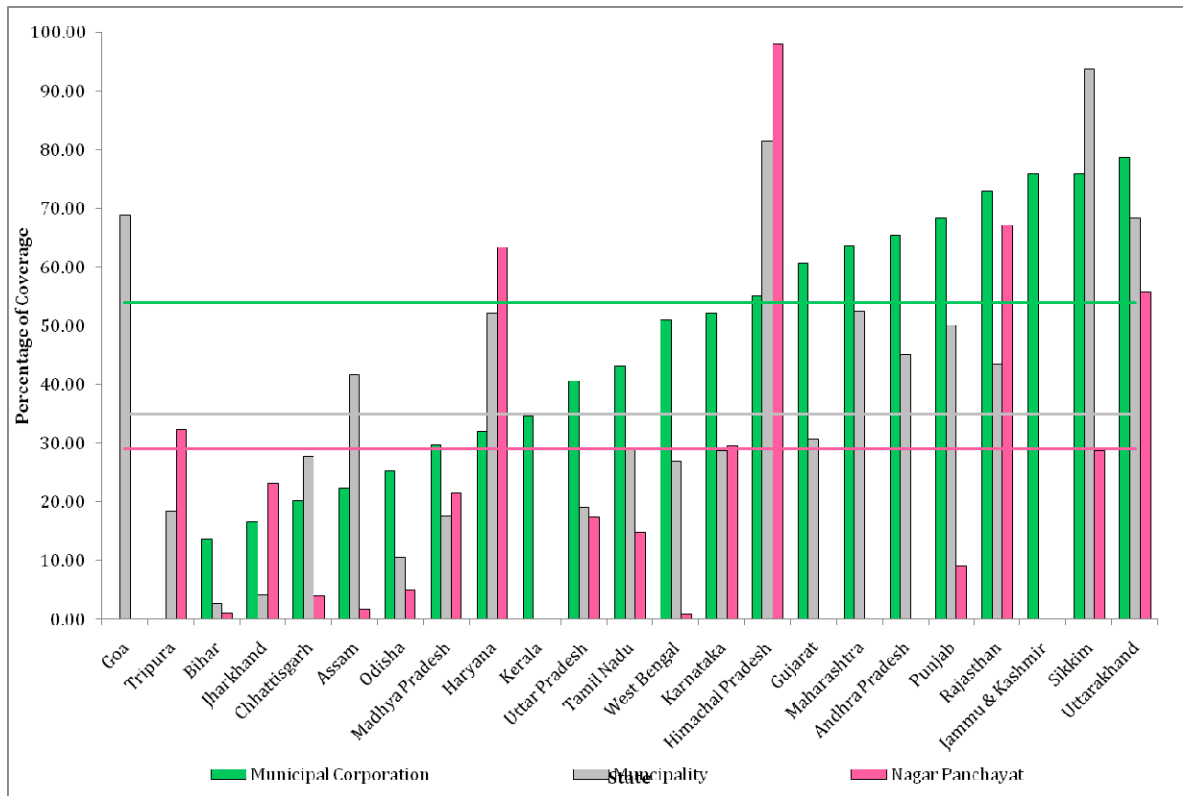
Service Delivery to the Slum Households by Tier

3.44. The SLB notifications do not include services to the poor. Therefore, we have used the Census data to understand access to households to four services viz., water supply, sanitation, solid waste management and storm water drainage. Of the 24 states identified by the 14 FC, Manipur has no slums, as per Census 2011 and of the 550 cities/towns/ULBs data is available on services to the poor only for 435 cities/towns. This analysis, therefore, covers 23 states and 435 ULBs. We have analyzed on services to the slums both at state and city/town levels.

Water Supply

3.45. Over 51% slum households have access to water supply whereas among the MCs it is 53.88%, about 35% in municipalities and less than 30% in NPs (fig.3.11 and Annex 3.8).

Figure 3.11: Water Supply Coverage of Slum Households by Tier



- In MCs in Uttarakhand over 78% slum households have access to water supply whereas it is only 14% in Bihar.
- Among the municipalities in Tamil Nadu about 95% slum households have access whereas it is less than 5% in Bihar and Jharkhand.
- In Himachal Pradesh over 98% slum households have access to water supply in the NPs while it is less than 5% in Assam, Bihar, Chhattisgarh, Odisha and West Bengal.
- There are wide variations between ULBs of the same tier (Annex 3.10). Box 3.1 presents the highest and lowest access to water supply to slum households.

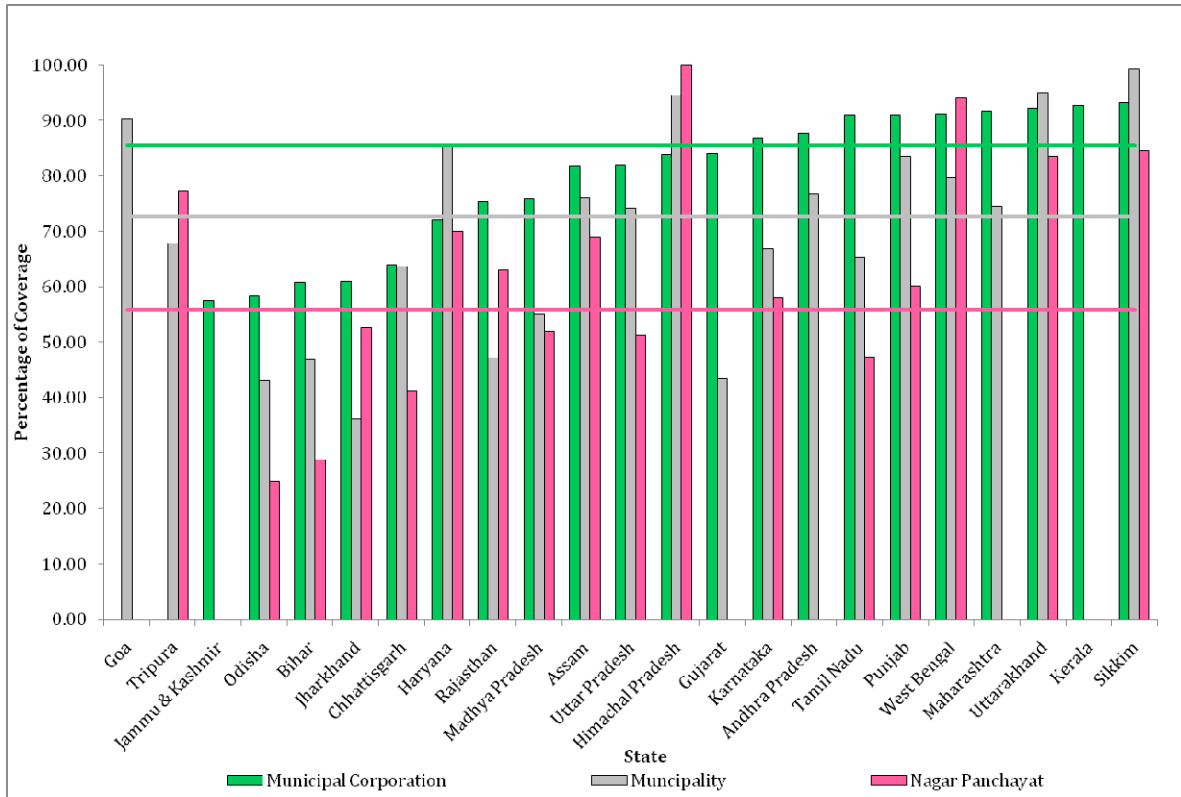
Box 3.1: Access to Water Supply to Slum Households

Over 51% slum households have access to water supply whereas among the MCs it is 53.88%, about 35% in municipalities and less than 30% in NPs. Among the MCs highest access was in Karimnagar (Andhra Pradesh) with 85.94% whereas in Singrauli (Madhya Pradesh) only 1.73% have access. In municipalities, Namchi, (Sikkim) has the highest access with 93.79% whereas Bilara, Narkatiaganj (Bihar), North Lakhimpur (Assam) and Anklav (Gujarat) have no access. Among NPs, Banjar (Himachal Pradesh) has the highest access with 98% and Kasba, Jagdispur and Makhdumpur (Bihar), Mangan (Sikkim) and Mudukulathur (Tamil Nadu) have no access.

Safe Latrine

3.46. About 84% slum households have access to safe latrine facility in the 23 states highest being in MCs with about 85% followed by municipalities (73%) and in NPs (56%), (fig.3.12 and Annex 3.8).

Figure 3.12: Safe Latrine Coverage of Slum Households by Tier



- Among MCs over 90% slum households in Kerala, Maharashtra, Punjab, Sikkim, Tamil Nadu, Uttarakhand and West Bengal have access to safe latrine facility and lowest in J&K with 57%.
- Among municipalities, Sikkim seems to have universal latrine coverage with 99.31% households followed by Uttarakhand (95.12%) and Himachal Pradesh (94.54%) and lowest is in Jharkhand with 36% (fig. 3.13).
- There are wide variations in access to toilets to the slum households between

Box 3.2: Access to Safe Latrine to Slum Households

About 84% slum households have access to safe latrine facility in the 23 reporting states - highest in MCs with 85% followed by municipalities with 73% and in NPs with 56%. Among the MCs over 98% slum households have safe latrine facility in Gurgaon (Haryana) and in Singrauli (Madhya Pradesh) has lowest with 16.59%. Among municipalities, Nainadevi (Himachal Pradesh) has the distinction of universal coverage and Anklav (Gujarat) has lowest coverage with 1.44% slum households having access. Among NPs, all slum households in Banjar (Himachal Pradesh) and Gyalshing (Sikkim) have access whereas Jagadishpur (Bihar) has the lowest coverage with only 1.72%.

ULBs of the same tier (Annex 3.10). The highest and lowest access to safe latrine to slum households can be seen from Box 3.2.

- The practice of open defecation is more prominent in slum households in urban areas with over 18% resorting to this practice in urban India as against 7% resorting to this in sample cities/towns (Box 3.3). In MCs, though over 10% of slum households resort to this practice, it is about one-third households in Bihar, Chhattisgarh, Jharkhand and Odisha. In Assam, Jammu & Kashmir, Sikkim and Uttarakhand the practice is very limited (Annex 3.3). In municipalities over 22% slum households resort to open defecation but in Gujarat, Chhattisgarh, Jharkhand and Odisha it's about 50%. In the NPs more than one-third resort to this practice.

Unfortunately, about three-fourths in Odisha and two-thirds in Bihar and about 50% in Chhattisgarh and

Box 3.3: Practice of Open Defecation

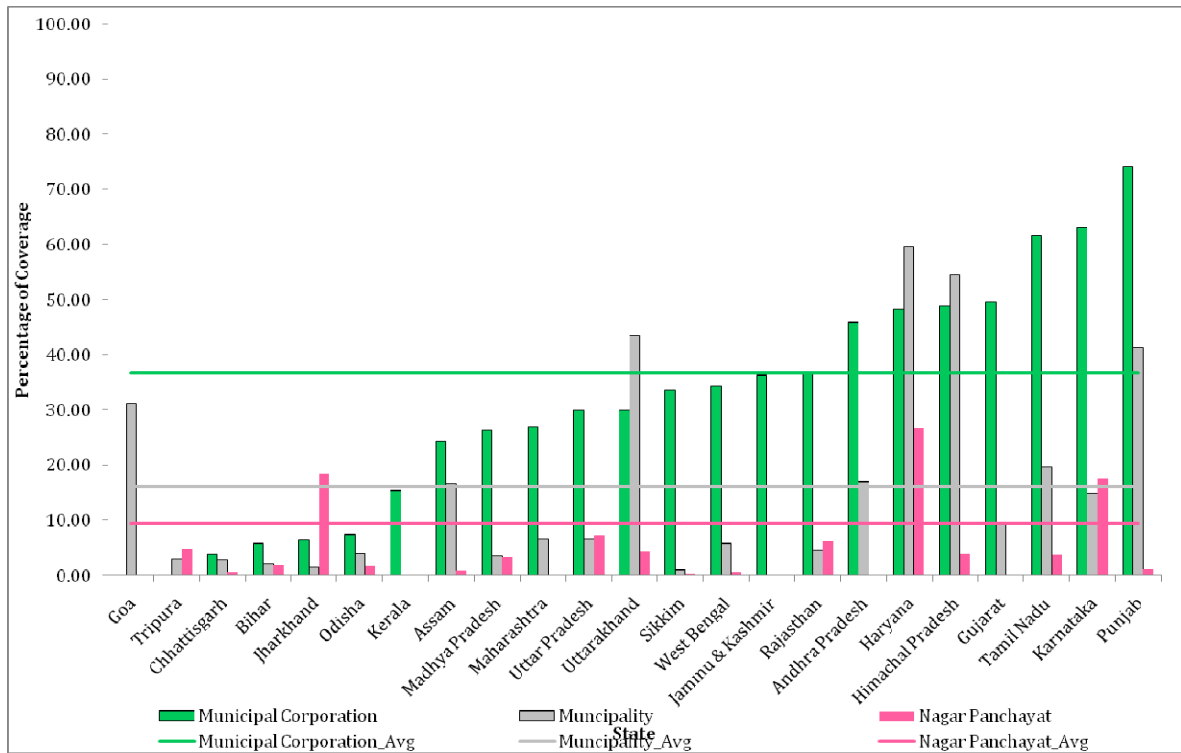
About 7% of the households in sample cities defecate in open. It is very high in NPs with 26.37% and low in MCs with 5.51% and in municipalities it is over 12%. Among the MCs Singrauli (Madhya Pradesh) with 46.11% households is the highest and Thrissur (Kerala) is lowest with 0.26%. In municipalities 66.38% households in Bagala (Bihar) resort to open defecation whereas in Nainadevi, (Himachal Pradesh) there is no open defecation. In NPs, the highest is in Majhauri (Madhya Pradesh) with 79.16% whereas only 0.12% of households in Udaipur (Tripura) resort to this practice.

Tamil Nadu resort to this practice (Annex 3.3). The practice of open defecation among slum households can be seen from Box 3.3.

Sewerage System

3.47. Only one-third slum households among the sample ULBs have access to sewer system – highest in Punjab (66.9%) and lowest in Tripura (3.73%) (fig. 3.13 and Annex 3.8).

Figure 3.13: Sewer System Coverage of Slum Households by Tier

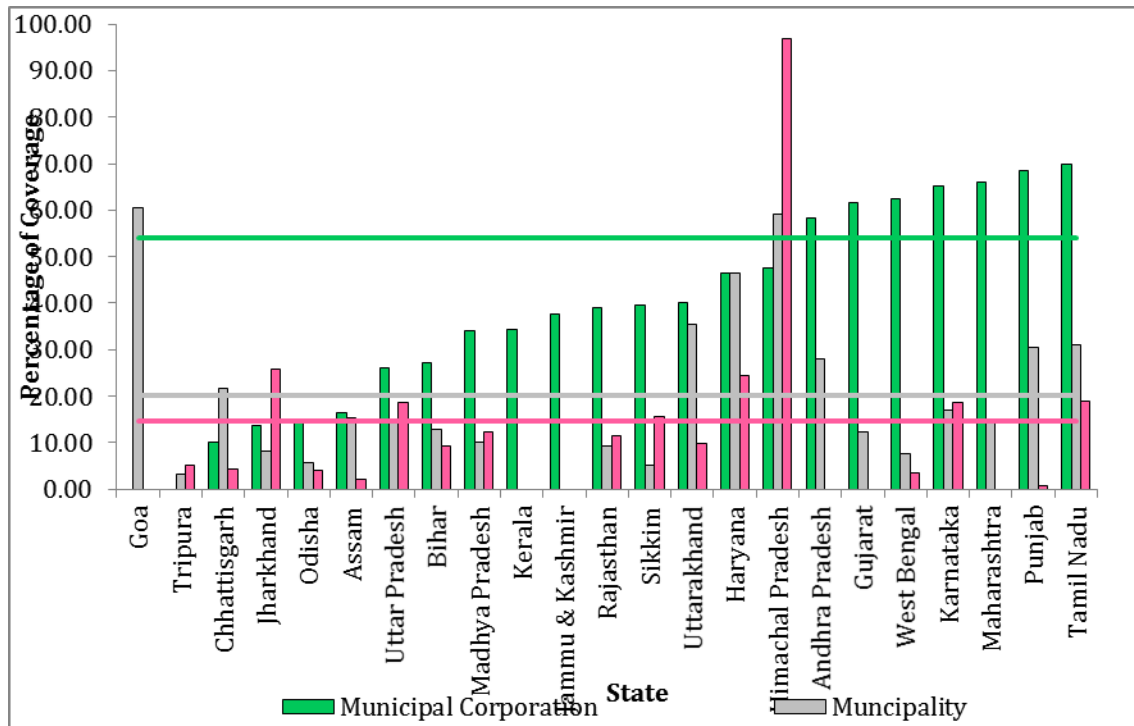


- In MCs of Karnataka and Tamil Nadu about 63% slum households have access to sewer system while only about 4% have access in Chhattisgarh and 5.8% in Bihar.
- Among the municipalities about 60% slum households in Haryana have access to sewerage system while lowest was in Sikkim with less than 1%.
- Among the NPs, over 26% slum households in Haryana have access to sewerage while it is about or less than 1% in Assam, Chhattisgarh, Odisha, Punjab, Sikkim and West Bengal.
- There are wide variations in access to sewerage system to the slum households between ULBs of the same tier (Annex 3.10)

Closed Drainage

3.48. About 50% of slum households in 23 states have access to closed drainage system. In MCs, municipalities and NPs about 54%, 20% and 15% slum households respectively have access. (fig. 3.14 and Annex 3.8).

Figure 3.14: Closed Drains Coverage of Slum Households by Tier



- Among MCs about 70% slum households in Tamil Nadu have access to closed drains while it was about 10% in Chhattisgarh.
- Among the municipalities about 60% slum households in Goa and Himachal Pradesh have access to closed drainage
- In the NPs, Himachal Pradesh is better with 97% slum households having access to closed drains but it is less than one percent in Punjab.
- There are wide variations in access to closed drains the slum households between ULBs of the same tier (Annex 3.10).

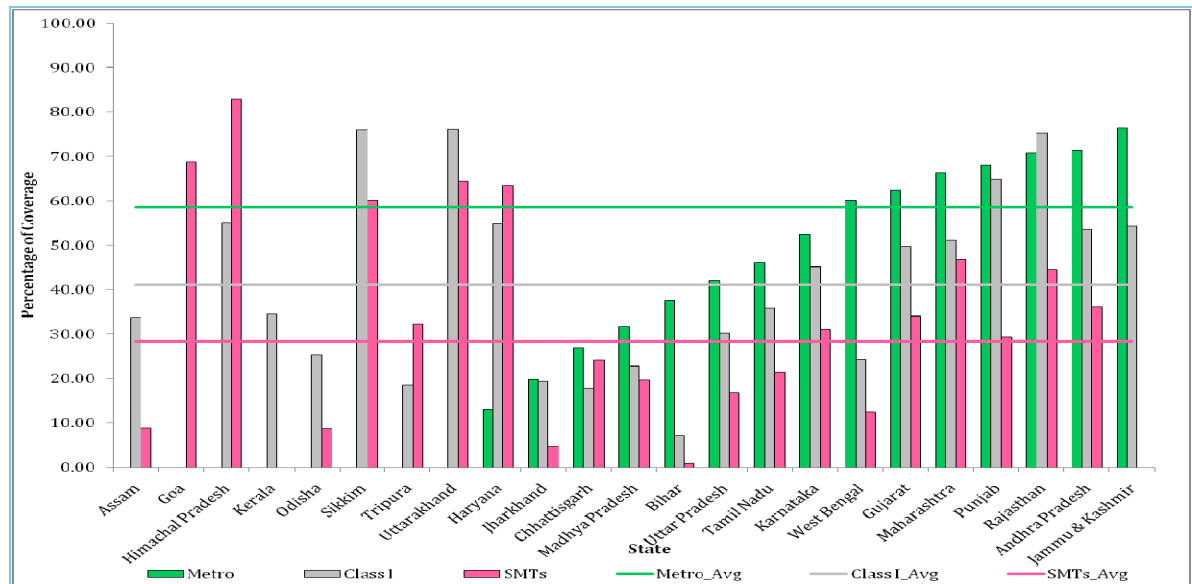
Services to the Poor- Size Class

3.49. In this section services to the slum households by size class viz., metropolitan and Class-I cities and SMTs is presented.

Water Supply

Little over 50% slum households in the sample cities/towns have access to water supply. It is 58% in metropolitan cities, 41% in municipalities and in SMTs access is 28%. Thus, we see wide variations between different size classes (fig.3.15 and Annex 3.9)

Figure3.15. Water Supply Coverage of Slum Households by Size-Class

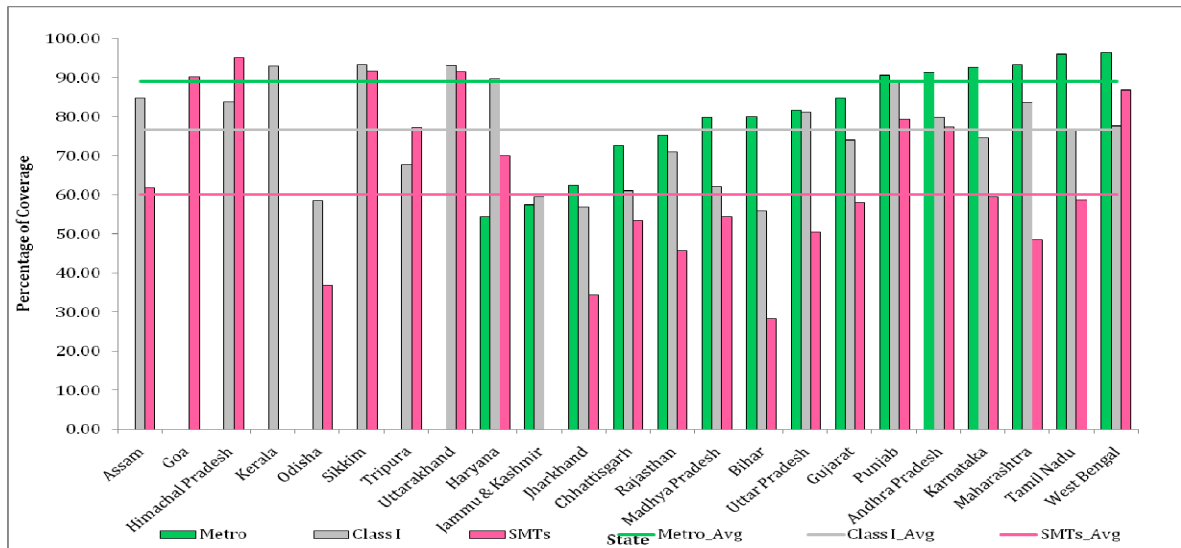


- In the metropolises of Jammu & Kashmir, the slum households have highest access with over 76% followed by those in Andhra Pradesh and Rajasthan with little over 70%. Lowest is in the metropolis in Haryana with only 13%.
- The Class-I towns in Rajasthan, Sikkim and Uttarakhand have better access to slum households with over 75% and lowest is in Bihar with only 7% access.
- In the SMTs of Himachal Pradesh access to water supply to slum households is better with about 83% and very low, probably no access in Bihar.
- There are wide variations in access to water supply to the slum households between ULBs of the same size-class (Annex 3.11).

Latrine Facility

3.50. Over 83% slum households have access to safe latrine facility. About 90% slum households in metropolises, 77% in Class-I cities and 60% in SMTs have access signifying disparities between SMTs and larger cities (fig.3.16 and Annex 3.9).

Figure 3.16. Safe Latrine Coverage of Slum Households by Size-Class



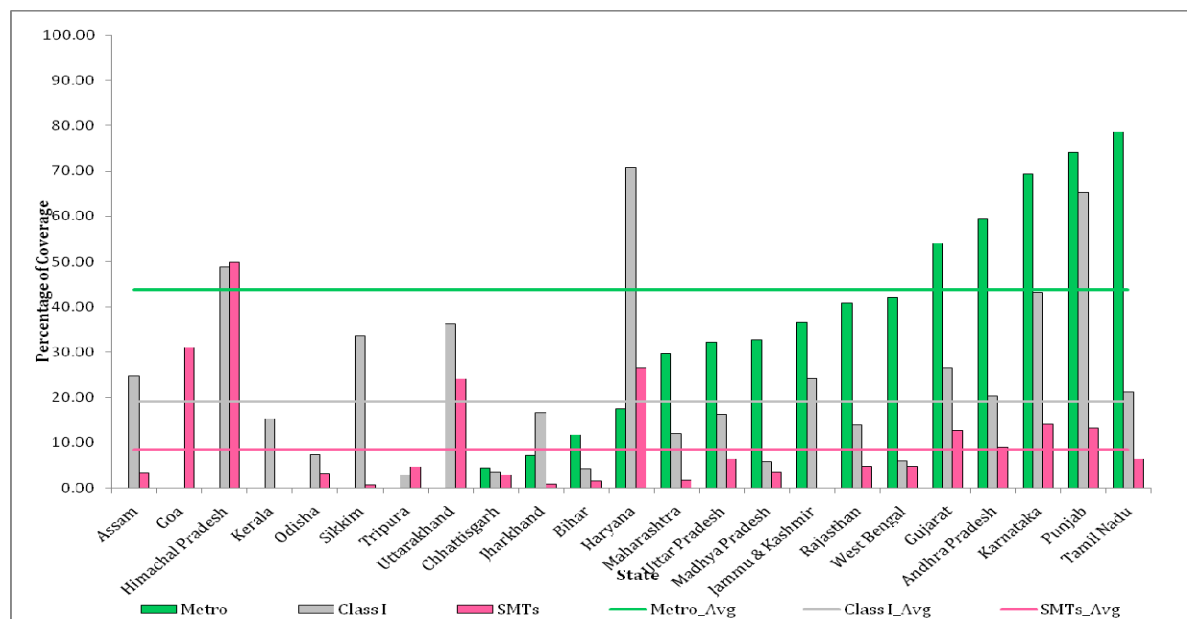
- The slum households in metropolitan cities of Andhra Pradesh, Karnataka, Maharashtra, Punjab, Tamil Nadu and West Bengal have better access with about 96% and lowest in Haryana with 55%.
- Class-I cities in Haryana, Kerala, Punjab, Sikkim and Uttarakhand provide better access to sanitation facilities to the slum households with about 90%, while it is low with about 56% in Bihar.
- Among the SMTs, the slum households in Goa, Himachal Pradesh, Sikkim and Uttarakhand have better access with over 90% while it is less than 30% in Bihar.
- There are wide variations in access to toilets to the slum households between ULBs of the same size-class (Annex 3.11).
- In metropolises, though the practice of OD is only 7%, in Jharkhand over one-third slum households practice this. In Class-I cities, it is very high in Bihar, Chhattisgarh, Jammu & Kashmir, Jharkhand and Odisha. Similar is the case in SMTs where over one-third resort to this practice and in Bihar, Jharkhand and Odisha it is very high (Annex 3.3).

Sewer System

3.51. One-third of the slum households have sewage connectivity wherein it is high with 44% in metropolitan cities, 19% in the Class-I cities and 8% in SMTs (fig.3.17 and Annex 3.9).

- Among the metropolitan cities, slum households in Punjab have better access to sewer system with over 74% and it is a mere 4.4% in the metropolis of Chhattisgarh.
- Class-I cities in Haryana provide better sewage facility to the slum households while in Tripura such facility is less than 3%.
- In Himachal Pradesh, the slum households in SMTs have better access with about 50% to sewage facility whereas it is less than 1% in Jharkhand and Sikkim and in other states like Bihar, Chhattisgarh, Madhya Pradesh, Maharashtra, Odisha, Rajasthan it is no better with less than 5% access.

Figure 3.17. Sewer System Coverage of Slum Households by Size-Class



- There are wide variations in access to sewer system to the slum households between ULBs of the same size-class (Annex 3.11).

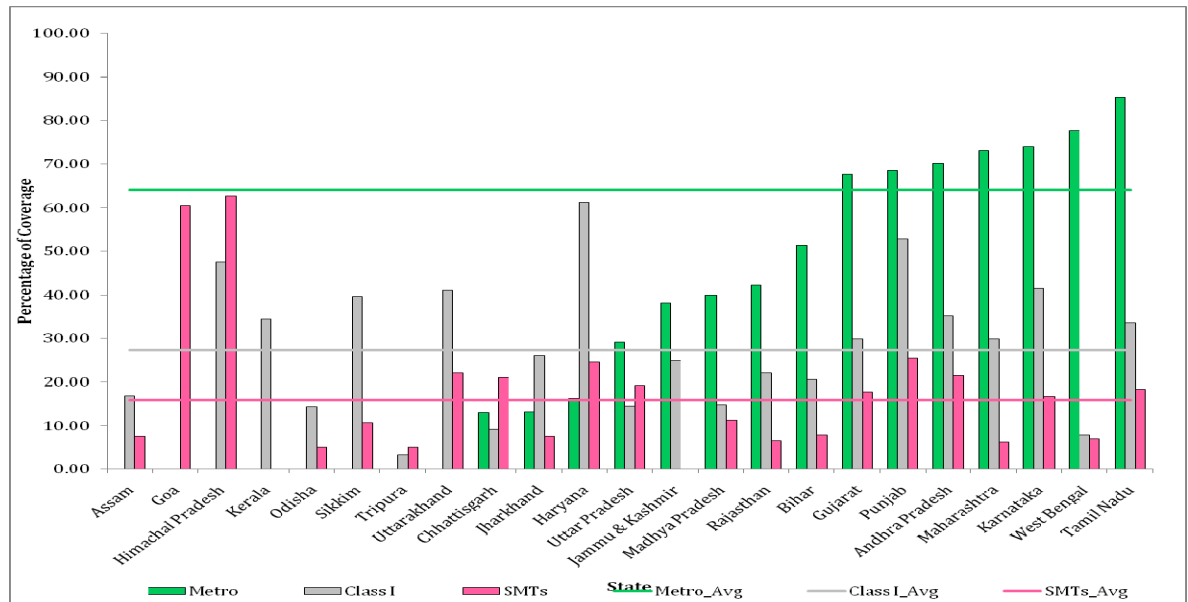
Closed Drainage

3.52. About 50% slum households in the sample cities/towns have access to closed drainage system while it is 64% in metropolises, 27% in Class-I cities and 16% in SMTs (fig.3.18 and Annex 3.9).

- The slum households in the metropolitan cities of Tamil Nadu have better access with over 85% and lowest in Chhattisgarh and Jharkhand with around 13%.
- Among Class-I cities the slum households in Haryana have better access with over 61% and lowest was in Tripura with little over 3%.

- Among the SMTs, slum households in Goa and Himachal Pradesh seem to have better access to closed drains with over 60% and lowest is in Tripura and Odisha only 5% having access.
- There are wide variations in access to closed drains to slum households between ULBs of the same size-class (Annex 3.11).

Figure 3.18: Closed Drains Coverage of Slum Households by Size-Class

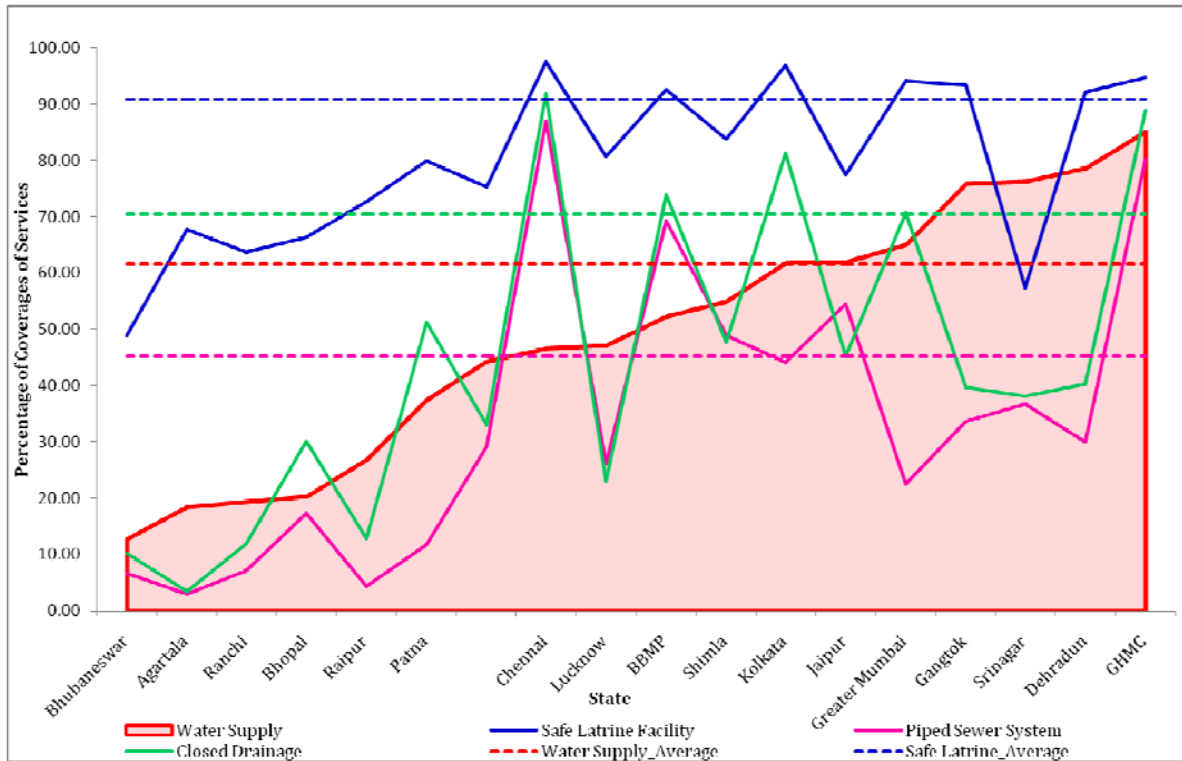


Services to the Poor - State Capitals

3.53. There are 18 state capitals among the 550 sample cities/towns and we analyzed service access to slum households in these cities in four sectors. Average access to water supply is only to 61.56% households, highest being in Hyderabad with over 85% and lowest in Bhopal with 20.36% access. In 11 state capitals the access is less than average for the state capitals. The average access to safe latrines appear to be high with about 91% in these capital cities, highest being in Chennai and Kolkata with about 97% - closure to the benchmark and in Bhubaneswar access is less than 50%. Access to sewer system, which is generally low in the country, is high in Chennai with about 87% followed by Hyderabad with about 80%. In Agartala, Bhubaneswar, Raipur and Ranchi access is very low and can even be said not existing. Over 70% of households have access to closed drains in these capital cities, highest being in Chennai with about 92% followed by Hyderabad with about 89%. In Agartala, drainage system practically do not

exist with less than 3% and in Bhubaneswar, Raipur and Ranchi the access is only around 10% (fig.3.19).

Figure 3.19: Coverage of Slum Households with Services in State Capitals



3.54. The increased pace of urbanization is resulting in formation of slums and urbanization of poverty.⁶⁹ This study clearly brings out access to services to the slum households continues to be weak and wide gaps exist even the core services we have examined. Several states have initiated policy and program interventions to provide water supply and states must adopt such of the good practices to provide services to the poor. Another major concern is the open defecation, extent of which has already been discussed earlier in this chapter. As is well known, open defecation impacts community's health and nations' economy. It affects stunting and transmitted diseases crippling the growth of the children. Studies put the annual costs of inadequate sanitation in India at Rs.2.44 trillion or \$53.8 billion which work out to 6.4% of India's

⁶⁹Government of India, Planning Commission (2014), *Report of the Expert Group to Review the Methodology for Measurement of Poverty*, New Delhi. See Table 4.4

GDP in 2006 (at 2006 prices and for both urban and rural areas).⁷⁰ *It is imperative, therefore, elimination of open defecation should get highest priority both at central, state and local government levels to achieve the objective of Open Defecation Free Society within five years. . Private sector and NGO participation should be explored. The Company’s Act may be amended to enable the companys to claim expenditure on construction of toilets in the cities and towns as well as government educational institutions as part of their corporate social responsibilities.*

Access to Municipal Services - A Comparative Assessment

3.55. We have seen in Chapter-I that the data on access to municipal services is drawn from different sources viz., Census of India, 2011 and SLB data as notified by state/city governments. In this section, a comparative assessment of access to services viz., water supply, toilet at home, connectivity to sewer lines and closed drains, is made. We will analyse the data from different sources so as to see differences in access to basic services. We have identified different categories for analysis. Firstly, all 7,926 cities/towns identified by the Census 2011 as urban, 4,041 statutory or municipal towns, 3,885 non-statutory or census towns. Secondly, analysis of access to services by the 550 sample cities/towns based on data from Census and SLB has been made. Thirdly, assessment of access to services by the poor based on data from Census, 2011 both at state level and for sample towns has been made. Details are presented in table 3.4.

Table 3.4: Households and Access to Services: A Comparative Analysis

S. No	Category	Data Source	No Towns	Total HHs	% of HH Having Access to			
					WS	Latrine	Sewer	Drainage
1	All Urban	Census	7,926	7,88,65,937	49.37	83.27	32.68	44.50
2	All ULBs	Census	4,041	6,71,54,417	53.37	84.27	35.93	47.76
3	Census Towns	Census	3,885	1,17,11,520	26.44	77.57	14.07	25.83
4	Sample Cities/Towns	Census + SLB	550	3,67,91,764	62.17	83.20	41.60	46.19
5	Sample Cities/Towns	Census	550	3,67,91,764	61.65	89.59	48.17	60.81
6	Sample Cities/Towns	SLB Notifications	279	2,93,66,670	63.97	82.34	40.20	44.12
7	ULBs from Notified Sates	SLB Notifications	1,483		50.66	69.33	13.90	44.73
8	All Slums	Census	2,543	1,37,49,424	42.47	76.48	24.51	36.95
9	Sample Slums	Census	435	78,24,968	51.13	83.38	33.71	49.37

Source: Compiled from Census of India, 2011 reports and SLB notifications.

⁷⁰ World Bank, Water and Sanitation Program, *Economic Impacts of Inadequate Sanitation in India*, New Delhi. See also, Centre for Legislative Research and Advocacy, “Open Defecation: This is also your business!” *Policy Brief Series, No.20, 2013, August- September.*

Water Supply

3.56. Less than 50% urban areas including statutory and census towns have access to water supply whereas it is marginally higher with statutory towns or ULBs with 53.37%. In case of 3,885 census towns, the access is very low with only 26.44%. In the 550 sample cities/towns, access to water supply remains more or less at the same level with little over 62% both in Census data as well as data from mixed source –part Census and part SLB notifications. Access to water supply is just over 50% in the 1,483 cities and towns from the notified data from 14 states.

Safe Latrine

3.57. Broadly access to latrine facility is over 80% except in Census towns where it is little over 77%. But in 1,483 SLB cities/towns access is little less than 70%.

Sewer Lines

3.58. Connectivity of households to sewer network is less uniformly from all sources of data. In urban India, the access is only 32% whereas in statutory towns it's about 36% while in Census towns it is a mere 14%. In the sample towns' access to sewer system is over 41% in case of mixed sample and about 48% in case of Census data. SLB data for 14 states indicate that only 14% of households have sewer connectivity.

Closed Drains

3.59. There are similarities in closed drains as well. The national average for all urban areas in terms of access to closed drains is over 44% while it is 48% in case of statutory towns and only 26% in case of Census towns. In case of sample cities/towns with mixed sample the percentage of access is only 46% compared to 61% in Census sample. National average for the SLB cities/towns from 14 states is about 47%.

Access to Services in Slums

3.60. In the slums of 2,453 ULBs, access to water supply is around 42%, whereas in the 435 sample cities slum households have access is little over 51% (table 3.4). The national average of access to latrine facility in slums is over 76%, whereas in the sample cities/towns, it is little over 83%. The table 3.4 broadly indicates uniformity between different sources of data. The national average in slums in terms of sewer connectivity is little over 24% whereas for the sample cities/towns, it is marginally high with 34%. All over India only 37% urban households are connected to closed drains whereas in the sample cities/towns, it is high with about 50%.

3.61. The data clearly brings out that in the census towns access to basic services is fairly low. In statutory towns about 50% have access to water supply, connectivity to sewer network and closed drains. The data from the sample cities/towns, both mixed sample as well as Census sample also indicate the same in case of water supply, sewer connection and the difference is little higher in case of closed drains. The slums in sample towns have marginally higher access to services than compare to all India averages. The reasons are not far to seek.

Summary

3.62. This chapter covers access to basic services – water supply, sanitation, open defecation, sewerage, drainage, roads, etc., benchmarking efforts by MoUD and their endorsement by 13 FC and status of notification service level benchmarks for the current year and targets for the next year by states based on the data provided by the state governments, SLB notifications and Census of India, 2011. It discusses access to services by tier and size class and focuses on variations between states, tiers and size class. It analyzes the access to services to the slum households based on census data.

4. State Finance Commissions - Issue of Implementation

4.1. The 73rd and 74th CAAs *inter alia* provided for constitution of SFCs once in five years, and left to the discretion of state governments to work out the details of their constitution, composition, tenure, consideration of reports, submission of ATRs, etc., resulting in wide variations in their organization and working across states. The SFCs are viewed as instruments to empower and strengthen ULBs financially to undertake their expanded functions, some of which are new. They are expected to review the financial position of local bodies and recommend to the Governor on:⁷¹

- a) the principles which should govern:
 - (i) the distribution between the State and the Municipalities of the net proceeds of the taxes, duties, tolls and fees livable by the State, which may be divided between them under this Part and the allocation between the Municipalities at all level of their respective shares of such proceeds;
 - (ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Municipalities;
 - (iii) the grants-in-aid to the Municipalities from the Consolidated Fund of the State;
- b) the measures needed to improve the financial position of the Municipalities;
- c) any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Municipalities.

The Governor is expected to place the SFC report together with an explanatory memorandum on the action taken before the state legislature. The FCs constituted every five years by the GoI are expected to recommend measures needed to augment the consolidated fund of the state to supplement the resources of the panchayats and municipalities in the state “on the basis of the recommendations made by the Finance Commission of the State”.⁷²

4.2. In fulfillment of the constitutional provisions state governments amended the municipal and panchayat Acts incorporating the provisions of 73rd and 74th CAAs. In doing so, some states incorporated the provisions relating SFCs in state panchayat Acts and others enacted separate SFC Acts. Some states formulated Rules governing the organization and working of SFCs. The constitutional provisions, Panchayat and Municipal Acts and SFC Act and Rules formulated under the Acts govern the organization and working of SFCs. The problems that ail the working of SFCs have

⁷¹ Constitution of India, Articles 243-I and 243 Y

⁷² Constitution of India, Article 280 (3) (BB and C).

been well examined by the successive FCs and SFCs in different states and made several recommendations to overcome them. But unfortunately not all states have taken the suggestions seriously and acted on them; the problem is in their implementation. This chapter does not attempt to break any new ground but only succinctly discuss the constitution, composition, ToR, award period, data base, working, submission of ATRs, implementation of recommendations, etc., of SFCs and reiterate some of the recommendations made earlier by FCs and SFCs.

SFC Constitution

4.3. Despite constitutional provision to constitute SFCs every five years all states have not done so in reality. Manipur and Punjab were the earliest to constitute SFCs on April 22, 1994 followed by others, as can be seen from Annex 4.1.⁷³ Chhattisgarh, Jharkhand and Uttarakhand constituted their first SFCs after their formation. As per the constitutional provisions, four SFCs should have been constituted in the states and the fifth should be in the offing. But due to delays in their constitution only Assam and Bihar constituted their Fifth SFCs, fourteen states constituted Fourth SFCs of which except West Bengal all others submitted their reports, five states constituted third SFCs and others two or one. The special category states of Meghalaya, Mizoram and Nagaland are exempt from the constitution of SFCs.⁷⁴ But Nagaland and Mizoram constituted their first SFCs in 2008 and 2011 respectively and their reports are awaited.

Delays in Constitution

4.4. There is abnormal delay in the constitution of second and subsequent SFCs in some states. For example, in Andhra Pradesh the third SFC was reconstituted four months before the award period was to begin. In Assam and Bihar, the second SFCs were constituted a few days after the award period began. In Manipur the second SFC was constituted in March 2003 while its recommendations were expected to be operational from April 1, 2001.⁷⁵ Thus not all states have been following the constitutional provisions.

4.5. Another unhealthy feature is constitution of SFCs in stages. For example, the Third Haryana SFC was constituted in four stages over a period of one and a half years.⁷⁶ There are similar instances in other states as well. Such go slow and apathetic

⁷³ See, *Thirteenth Finance Commission Report, Para. 10.92 and Annexure 10.2* and the data provided to 14 FC.

⁷⁴ Constitution of India, Article 243- ZC and Article 243-M (2)

⁷⁵ *Manipur Second State Finance Commission*, para 1.2.

⁷⁶ *Haryana Third State Finance Commission*, Para 1.2.

approach of the state governments, as Third Haryana SFC noted, undermines the status and efficiency of the constitutional body adversely affecting their functioning and contributes to delays in report submission.⁷⁷ A consequence of this is delays in submission of SFC reports and the inability of the FCs to base their recommendations on the basis of the SFC reports which is a constitutional requirement. This was commented by successive FCs. To overcome some of these problems several SFCs recommended the need to follow the good practice of constituting the SFCs sufficiently in advance to enable them to submit the reports before the commencement of the award period.⁷⁸ *No doubt there are some good examples like Tamil Nadu where the last three SFCs were constituted on December 1, 1999, 2004 and 2009 respectively and the last two SFCs in Kerala were constituted on September 19 and 20, 2004 and 2009 respectively, as can be seen from Annex 4.1. This is a good practice to be emulated by other states*

Reconstitution

4.6. One problem that afflicts SFCs is their frequent reconstitution. Seven of the 25 states reconstituted their first SFCs.⁷⁹ For example, the first SFC of Chhattisgarh constituted on August 22, 2003, was reconstituted after about a year on July 14, 2004. The Third SFC of Andhra Pradesh constituted on January 16, 2003 was reconstituted after about two years on December 23, 2004 with new members including the Member Secretary. Such reconstitutions, in some cases with a totally new chairman and members, affect their working and is inimical to the functioning of the SFCs and often reflect the over play of politics.⁸⁰

Composition

4.7. As the 73rd and 74th CAAs left it to the discretion of the state government to work out the details of composition, working processes, etc., of SFCs, there are wide variations in their composition in the states across the country.⁸¹ Chhattisgarh perhaps is the only the state where the SFC consists of two members - chairman and a member. In other states, the SFC consists of Chairman and three to four other members, sometimes including the Member Secretary. In Andhra Pradesh, the SFC consists of Chairman,

⁷⁷ Ibid. para 1.38

⁷⁸ *Manipur Second State Finance Commission*, para 1.2.

⁷⁹ *Task Force on State Finance Commissions and Related Matters, Opp.Cit.Para .6.1*

⁸⁰ Government of Manipur Finance Department, No. 1/2/95/SFC dated 31st May, 1996. See also Report of the Manipur State Finance Commission, 1996, para. 1.1; Mahesh P Bhatt and Shri Ramesh V Shah (2000), "Gujarat State Finance Commission: Implications of Recommendations," *Economic and Political Weekly*, Vol.XXXV.No.24, June10, pp.2003-2005.

⁸¹ Information for this section is drawn mostly from the available SFCs reports.

three members and a member secretary. In Kerala, the SFC consists of a Chairman and two ex-officio members mostly Secretaries relating to Local Self Government and Finance Departments of the Government. In Tamil Nadu, the SFC consists of a Chairman and two ex-officio Members viz., the Commissioner and Director of Municipal Administration and the Commissioner and Director of Panchayats apart from one non-official member. But sometime the governments do not appoint all members at the same time. For example, the Chhattisgarh First SFC, after its reconstitution in July, 2004 consisted of only the chairman and no member was appointed.⁸²

4.8. There is no pattern in the composition and qualifications of the chairman or members. The chairmen are mostly drawn from civil service - either working or retired. In some states persons with political background like a former or working MLA were appointed. For example, chairman of all four SFCs in Himachal Pradesh were MLAs.⁸³ In Haryana, the Second SFC was headed by an ex-MLA.⁸⁴ The first Rajasthan SFC was headed by an MLA who was a former Chief Minister of the state.⁸⁵ The Third SFC also was headed by an ex-MLA and included two MLAs as members.⁸⁶ Kerala has been appointing an eminent academic as chairman and two ex-officio members drawn from the Government.⁸⁷ In Tamil Nadu the practice has been to appoint working or retired civil servants as chairman and members. One member, however, is drawn from public life and is called non-official member.⁸⁸ The case of Second SFC of Himachal Pradesh needs special mention. It had five chairpersons in as many years of its tenure either due to resignation, transfer or other reasons with a gap in between during which period the SFC could not function.⁸⁹

4.9. The membership of SFCs is a mixed bag consisting of working or retired civil servants, often in ex-officio capacity, academics and persons with political background like MLAs present or former or and in a few cases non-officials drawn from advocates, local body functionaries like a sarpanch, municipal chairperson or others from different walks of public life. If the members were drawn from officials mostly they are part-timers. In Haryana, for example, all four members of the Third SFC were drawn from the discipline of law to the neglect of other disciplines like economics, public

⁸² *Chhattisgarh Second State Finance Commission*, para.1.9.

⁸³ *Himachal Pradesh Fourth State Finance Commission*, paras .1.8 and 1.9.

⁸⁴ *Haryana Second State Finance Commission*, para .1.1.

⁸⁵ *Rajasthan Second State Finance Commission*, para .1.1.

⁸⁶ *Rajasthan Third State Finance Commission*, para .1.7.

⁸⁷ See *Kerala Second and Fourth State Finance Commissions*, paras. 1.3 and 1.1 respectively

⁸⁸ See *Tamil Nadu First to Fourth State Finance Commissions*.

⁸⁹ *Himachal Pradesh Second State Finance Commission in respect of Urban Local Bodies*, Shimla. para. 1.3.

administration, public finance, etc. Commenting on this the Third SFC noted that “This type of treatment by the state governments undermines the status and authority of the SFC which a constitutional body and also adversely affects the functioning and quality of the SFC reports”.⁹⁰ Recognising the problem and its impact on the recommendations and report, the 12 FC prescribed the qualifications of the SFC members in detail and suggested that they be adopted by states through legislative changes.⁹¹ In most SFCs, Member Secretaries were appointed and they are drawn from the civil servants. Quite often the Member Secretaries worked in that capacity in addition to their normal work in government departments or other organizations, thereby giving only a divided attention.

4.10. The composition of the SFCs raises many questions affecting their functioning. The ex-officio members cannot devote full-time and similar is the case with member secretaries. In case of ex-officio members on the SFCs, every transfer or deputation or promotion or retirement brings changes in the composition of the SFC, the relationship between the members, their thinking processes and finally outputs. It can fairly be said that such a discontinuity characterizes the functioning of the SFCs in several states. For example the chairman of Third Haryana SFC was retired IAS officer and a full-time functionary of SFC and other Members whose qualifications have not been indicated are supposed to work from their respective residences which are outside the state capital. This explains clearly the problems in the functioning of SFCs. All states do not seem to appreciate the importance of appointing men of eminence and competence as SFC members. It appears that they are being treated as a patronage or a mere formality to meet the constitutional requirement. *To make them effective we also suggest that the chairperson, members and member secretary/secretary should be full-time. Secretary should be appointed at least two months ahead of the Constitution of the SFC to establish office, infrastructure, etc., on the lines of the FC at the national level. Even where officials are appointed as members, they should work on a full-time basis, not part-time has been the case in several states at present.*

Terms of Reference

4.11. The ToRs of SFCs is based on the provisions contained under Article 243 (I) and (Y) of the Indian Constitution which have been incorporated in the state panchayat and municipal Laws. An interesting feature is that in some states notification constituting the SFCs did not specify the ToR as was the case with the First Goa SFC

⁹⁰ *Haryana Third State Finance Commission*, para .2.23.

⁹¹ *Twelfth Finance Commission*, para.8.34.

resulting in the SFC taking the constitutional provisions as basis.⁹² In Rajasthan the ToR of First SFC was reproduced in all three subsequent SFCs.⁹³ The Government of Assam communicated the ToR of the Third SFC stating that the ToR of the Fourth SFC is similar to the Third SFC.⁹⁴ This only indicates a very casual approach of state governments towards the SFCs. In some states additional ToR was given to the SFCs quite some time after it began its work, For example, the Fourth Assam SFC was provided the additional ToR to make recommendations on the staffing pattern, their scales of pay and provincialisation of the employees of the PRIs and ULBs.⁹⁵ Some states, however, expanded the scope of ToRs and included additional references on specific themes which vary from state to state and SFC to SFC in the same state.⁹⁶ For example, the ToR of Second Kerala SFC was broadened to include ‘measures needed to improve the financial position of LSGI.... go into the question of financial management including raising resources, availing loans, economy in spending and settlement of debts and dues.....procedural refinements to ensure a smooth flow of funds from Government to local governments and for ensuring financial accountability’ apart from suggesting devolution of funds and their distribution among LSGIs.⁹⁷ The Third SFC of Tamil Nadu included specific themes like demarcation of functions of state government vis-à-vis local bodies, monitorable fiscal reforms of local bodies, role of gram sabhas, etc.⁹⁸

Award Period

4.12. The first generation SFCs constituted in 1994 were expected to make recommendations for a five-year award period mostly 1996-2001, as can be seen from Annex 4.1. This allowed the SFCs time to review the state and local body finances, analyze data and submit the report, enable the state governments to examine the report and take action on its recommendations before submitting the ATR to the Legislature, as constitutionally mandated. There are, however, variations in the time taken by the SFCs to submit the report and recommendations, as also time taken by the Governments to examine the reports and submit the ATRs before the Legislature. In states like Kerala and Karnataka the first generation SFCs had a five-year award period which continued

⁹² Goa (1999), *Report of the State Finance Commission*, Panaji, Par. 1.2.

⁹³ See *Rajasthan First to Fourth State Finance Commissions*, paras. 1-2-3; 1-6; 1.9; 1-2-.4 respectively..

⁹⁴ Assam, Finance (Economic Affairs) Department, No.FEA(SFC) 110/2009/112, dated March 09, 2010.

⁹⁵ Government of Assam, *Preliminary Report of the Fourth Assam State Finance Commission - 2011-12* (2011), Guwahati, p.3.

⁹⁶ See Om Prakash Mathur and George Peterson, *State Finance Commissions and Fiscal Decentralisation in India: India Urban Initiatives* (2006), The Urban Institute, Washington DC. PP.3-6.

⁹⁷ See *Kerala Second State Finance Commission Report* (2001), Para.1.5.

⁹⁸ Tamil Nadu (2006), *Report and Recommendations of Third State Finance Commission*, Chennai, Para 1.3.

with subsequent SFCs. There are variations in the award period between SFC to SFC in the same state, as can be seen from Annex 4.1. For example, the First SFC in Maharashtra had a three-year award period - 1994-95 to 1996-97 and the Second SFC had a three-year award period of 1999-2000 to 2001-02, thereby leaving a gap of two years i.e., 1997-98 and 1998-99 between the first and second SFCs. The First SFC, however, submitted its report only on January 31, 1997 i.e., two months before the award period was to come to an end. Even the Second SFC submitted its report three days before the three-year award period was to end. Therefore, the Maharashtra Government decided to operationalise the recommendations of the First SFC from April 1, 1999. Similar such variations in the award periods can also be found in other states as well.

Synchronisation

4.13. In the absence of synchronization of award periods of SFCs and FCs, the latter find it difficult to make recommendations on the measures to augment the consolidated fund of the state “on the basis of recommendations made by the Finance Commission of the State” under Article 280 (3) (BB) and (C) which was commented by 11 and 13 FC.⁹⁹ To overcome this problem, the FCs and SARC recommended to amend Article 280 (3) (BB) and (C) and the words ‘on the basis of the recommendations of the Finance Commission of the State’ be replaced with the words ‘after taking in to consideration, the recommendations of the Finance Commission of the State’.¹⁰⁰ Some SFCs also suggested synchronization. For example, the Second Manipur SFC suggested that the SFC should be constituted two years before the commencement of award period thereby giving 18 months to the SFC to work on the report and another six months to the government to examine the report.¹⁰¹ The Fourth Himachal Pradesh SFC noted that the period of SFCs which are not synchronized with the period of the FC may recommend resource transfer to the local bodies on an annual basis as a onetime exercise as is the case with plan holidays until the period of SFC synchronises with the FC. It suggested a standard framework that could guide the constitution and composition of the SFCs.¹⁰² Assam innovatively found an alternative to synchronise the award periods of FC and SFC by reducing the award period of the Fourth Assam SFC by one-year and constituted the Fifth SFC in March, 2013, covering a period of five-years commencing on April 1,

⁹⁹ See *Eleventh Finance Commission*, para. 8.9. and *Thirteenth Finance Commission*, para. 10.123

¹⁰⁰ *Thirteenth Finance Commission*, para. 10.130

¹⁰¹ *Manipur Second State Finance Commission*, para.1.21.

¹⁰² *Himachal Pradesh Fourth State Finance Commission*, P. 225.

2015¹⁰³ i.e., 2015-16 to 2019-20 so that the SFC can submit its report by April 30, 2014 to enable the government to place the recommendations before the 14 FC.¹⁰⁴

4.14. To achieve synchronization, the state governments should appoint SFCs two years before the award period of the FC begins. For example, the award period of the 15 FC would be from April 1, 2020 to March 31, 2025. In the normal course 15 FC would be constituted towards the end of 2017. It is desirable that the SFC reports along with the ATRs are available to the 15 FC by the end of 2018 to facilitate the FC to make recommendations ‘on the basis of the recommendations of the Finance Commission of the State.’ This can be done by the state governments by appointing SFCs by early 2017 by adjusting the award periods of the SFC in such a way that it synchronizes with the 15 FC. This is within the domain of the state governments to make marginal adjustments to the award period of SFCs, as was done in Assam.

4.15. That there is a need for synchronization between the award periods of SFCs and FCs, is indisputable and is also the spirit of the Constitution. The synchronization is also essential for effective central-state fiscal relations and SFC and FCs are one of the instrumentalities. *We suggest that the state governments to constitute the SFCs by early 2017 by adjusting the award period of the SFC and synchronizing it with that of the 15 FC and there after every five years. As the SFCs and FCs are constitutional bodies, it is desirable to amend the Constitution and to avoid problems that may arise with the non-constitution of SFCs by some state governments for any reason.*

Database

4.16. We have noted earlier that the FCs/SFCs have been experiencing a major problem in getting authentic and reliable data/information on finances, service delivery and other related aspects from the departments of panchayat raj, rural development, municipal administration, finance, etc., as well as local bodies. As the NIPFP study on ULBs noted that the municipal finance data was fragile and posed problems in interpretation.¹⁰⁵ This problem is compounded by when relevant records, formats, questionnaires, etc., of the previous SFCs are not made available to the new making the latter to redesign them all over again.¹⁰⁶ Even when the data is provided, it is often unreliable constraining SFCs to work on recommendations. This has clearly been amplified by several SFCs in their reports including Second Chhattisgarh SFC, Fourth

¹⁰³ Assam, Finance (Economic Affairs Department), No. FEA (SFC 140/ 2012/80) Dated 5th March, 2013.

¹⁰⁴ Government of Assam, Budget Speech 2013-14 .

¹⁰⁵ *Twelfth Finance Commission*, para 8.21.

¹⁰⁶ *Haryana Third State Finance Commission*, para 1.5.

Kerala, Rajasthan and Tamil Nadu SFCs and Third SFCs of Haryana and West Bengal SFC, etc.

4.17. Tamil Nadu and Kerala, which have been constituted SFCs regularly have also been finding difficulties in getting data relating to ULBs. To overcome this problem, unlike the previous Commissions which collected data physically from the ULBs, the Fourth Kerala SFC got dedicated software developed by Keltron for online collection of data on receipts, expenditure and other aspects. This method enabled to build a database which can be preserved for future use. Such an approach helped in obtaining data and providing a better scope for an in-depth analysis.¹⁰⁷ The SFC also noted that the new software is envisaged to be the mainstay for collection, consolidation, analysis and monitoring of data relating to local governments' fund flow mechanism in the future. Similar approach was adopted by Fourth Tamil Nadu SFC facilitating data collection much more effectively than was the case in the past.¹⁰⁸ The Fourth Rajasthan SFC finding non-availability and inadequacy of the data developed user friendly software and collected data on-line successfully.¹⁰⁹

4.18. The examples of the fourth SFCs of Kerala, Rajasthan and Tamil Nadu can broadly be cited as best practices not only in data collection but also in database development and management on a regular basis. As the Fourth Tamil Nadu SFC noted 'such websites after the completion of the SFCs work should be maintained by Finance Commission wings of the Government either in the Finance or Panchayat Raj or Rural Development departments and to be further updated by the next SFC' .¹¹⁰ This will obviate the problems of data collection by each of the SFCs in states across the country. And reduce the time wasted and can start their work soon after constitution. Extension of tenure of the SFCs can also be avoided. *We suggest that the 14 FC must make development of website a condition for online data collection both from rural and urban local bodies and may allocate needed resources for the purpose. The delays in the submission of the reports by the SFCs can, to great extent, overcome by accessing data from the website. The website hosted by SFC Division and Cells, should provide information regarding the SFCs, their reports and recommendations, implementation status of projects and reforms and also reports of the studies undertaken by the Division as also by the SFCs. All the FC and SFC reports, studies undertaken or sponsored by them should be available in soft copies with the FC/SFC websites. National institutions*

¹⁰⁷ Kerala Fourth State Finance Commission, paras.1.4 and 1.7 to 12

¹⁰⁸ See, Tamil Nadu Fourth State Finance Commission, para. 2.7.

¹⁰⁹ For details see Rajasthan Fourth State Finance Commission, Chapter 2.

¹¹⁰ Ibid. Para 10.

like NIPFP, NIUA, NIRD, ASCI, etc., should also work as repositories of such information which can be accessed by states, ULBs, SFCs, scholars and others. To increase transparency the SLB notification on four services viz., water supply, sanitation, solid waste management and storm water drains, as recommended by 13 FC should be continued and also extended to all ULBs including NPs and Cantonment Boards. The status of municipal services and the targets proposed should be put on the municipal website as well as that of SFC Division.

SFC Cell

4.19. To overcome the problems of database on local finances, services, governance and other aspects, the FCs and SFCs have been recommending the creation of a nodal agency like FC Cell in each state to be responsible for data collection and feeding the SFCs and FCs as necessary. The 11 FC, for example, desired that there should be an SFC Cell in each state to monitor efficient and effective data management and to evaluate local body performance periodically.¹¹¹ The 12 FC suggested that a permanent SFC Cell be constituted in the finance department in each state headed by a Secretary level officer who should also be made the secretary of the SFC when constituted.¹¹² But as per the data provided by the state governments to 14 FC, only eight states constituted SFC Cells and 13 did not constitute and remaining states did not provide data, as can be seen from Annex 4.2. In states like Bihar, Karnataka, Kerala, Punjab, etc., SFC Cells were constituted in Finance Departments and others in planning or other departments. Some states made adhoc arrangements and as a result no or inadequate and unreliable data is available to the SFCs to work. Several states worked out institutional arrangements which vary from state-to-state, as can be seen from Annex 4.3.

4.20. Several SFCs have also been recommending the creation of SFC Cells. The very First Kerala SFC recommended a Special Cell in the Finance Department on the lines of a Cell constituted after each pay revision and listed out their functions¹¹³ and suggested that it should become a nucleus of the secretariat of the future SFCs.¹¹⁴ The First and Third Assam SFCs made similar recommendation¹¹⁵ and the Fourth Assam SFC went a step further and recommended Rs.20 Cr. to strengthen the SFC Cell suitably¹¹⁶ and suggested a model staffing pattern and infrastructure for the Cell.¹¹⁷ The

¹¹¹ *Eleventh Finance Commission*, Opp.Cit. Para. 10.77(ix)

¹¹² *Twelfth Finance Commission*, Opp.Cit. Paras 8.35 and 8.55 (x)

¹¹³ *Kerala First State Finance Commission*, Para. 1.13.

¹¹⁴ *Ibid.* Para. 1.114

¹¹⁵ *Third Assam State Finance Commission*, Para. 3.28.

¹¹⁶ *Ibid.* Para. 10.38. and 11.14.

Fourth Himachal Pradesh SFC recommended a permanent secretariat with adequate staff to monitor implementation of SFC/FC recommendations, methodology of implementation, track timely transfer of FC/SFC grants, develop database, undertake studies on local finances and the capabilities to raise resources, etc. ¹¹⁸

4.21. Unfortunately, the recommendations FCs and SFCs were not taken seriously by the state governments. SFCs, being constitutional bodies, have a responsibility to make recommendations for strengthening municipal finances (as also of PRIs), which requires adequate, reliable, authentic and up to date data on finances and services as also other parameters. *We suggest, therefore, that in every state SFC Division should be constituted in the Finance Department and SFC Cells in Panchayat Raj and Municipal Administration Departments with effective linkages with the SFC Division. These Divisions and Cells should be established within one year i.e., by the 31st March 2016 and release of the conditional grants to be recommended by the 14 FC should be conditional to their establishment. We further suggest that each state may work out details of the mechanisms to collect online data from the ULBs (and PRIs) directly or from the district centers, as the case may be. In developing data base states may study and adapt the Kerala, Rajasthan and Tamil Nadu models, as necessary.*

Working of SFCs

4.22. The SFCs in many states complained of non-provision of office space, requisite staff and needed finances to enable them to function effectively from the beginning. This partly explains the reason for delays in the submission of SFC reports. Commenting on this, the Third Haryana SFC observed that ¹¹⁹ considerable time was wasted in allocation suitable office accommodation getting it renovated sanctioning of posts, recruitment of technical staff, make budgetary allocations and arranging other supporting logistics. ¹²⁰ Several other SFCs also observed that they were not able to become operational sometimes even after the date for submission of the reports is over. Another problem the SFCs face is recruitment of technical personnel and lack of discretion to use funds to meet the exigencies. Often they need to obtain the permission of the government which takes considerable time constraining their work. Exasperated with such situation the Chairman of the Fourth Delhi SFC wrote to Delhi Government seeking prompt intervention. He wrote that “Unfortunately we are getting a feeling that this commission is being taken very casually by the Department and its officers. Our

¹¹⁷ Ibid. Annexure. 11.1.

¹¹⁸ *Himachal Pradesh Fourth State Finance Commission*, pp. 230-31.

¹¹⁹ *Haryana Third State Finance Commission*, Para 1.5.

¹²⁰ Ibid.

letters and requests are not being attended with due promptitude they deserve, despite some of the issues having been raised to the level of the Chief Minister.....¹²¹

There are also problems relating to procurement, meeting short term manpower requirements, etc. Such constraints restrict the SFC to work autonomously. *We suggest that the SFCs be given full financial and other powers to meet the needs to work autonomously. The system and procedures being followed by the FCs should be adopted to enable the SFCs to function as constitutional bodies.*

Report Submission

4.23. As noted earlier, most SFCs could not submit their reports within the stipulated period and their tenure extended, in some cases several times. Such extensions mostly is due to changes in the constitution of the SFCs, lack of infrastructure and staff support, absence of database and in some cases lack of cooperation and support from the relevant Departments of the Government. The Third Andhra Pradesh SFC has the distinction of taking the longest time of five years from the date of its initial constitution and over three years after its reconstitution. Several SFCs have taken two years, as can be seen from Annex 4.1. Unfortunately, there do not seem to be any correlation between the time taken and the quality of reports submitted due to their patchy quality and usability, if the 13 FC observations is any indications.¹²²

Submitting reports much after award period begins

4.24. Another unhealthy practice is delayed submission of reports thereby putting the local bodies not only to disadvantage but throwing them into crisis. For example, the Third Rajasthan SFC which was constituted on 15th September, 2005 covering a period from 2005-06 to 2009-10 - more than five months after the award period began, submitted its report on 27th February, 2008 - almost three years after the award period began. If the SFC was constituted well on time and submitted the reports before the commencement of the award period i.e., April 1, 2005 it would have enabled the local bodies to receive their due financial share based on the recommendations. Due to delays in the constitution of SFC, the ULBs had to suffer heavy financial losses.

¹²¹ National Capital Territory of Delhi, *The Fourth Delhi Finance Commission*, DO No. 4th DFC/RHM/2011/82 dated 14.01.2011.

¹²² Ibid. para 10.129

Action Taken Reports

4.25. The Governor of the State should cause every SFC report along with an explanatory memorandum before the Legislature of the State. ¹²³But there is no provision in the legislations or Rules stipulating time limit for placement of ATRs before the Legislature. As a result the state governments take unduly long time to submit the ATRs, as can be seen from Annex 4.1. For example, the ATR of 3rd SFC of Andhra Pradesh which was submitted on 31st January, 2008 has not yet been placed before the Legislature even after a lapse of more than six years, and is still under consideration of the government. Similarly, Second Tripura SFC Report submitted on 10th April 2003 was submitted to the State Legislature in June 2008, after a gap of 62 months. The First Haryana SFC report was placed before the Legislature after a gap of 42 months and the 2nd SFC Report in Kerala after 36 months. *What is interesting is the ATR was placed before the Legislature after the completion of the award period which was 2003-04 to 2007-08.* Such delays make one to believe the lackadaisical attitude of the state government towards not only SFCs and local governments but also total disrespect to the state Legislature.

4.26. A review of ATRs bring out that the acceptance of the recommendations by the government on the recommendations of the SFC fall into several categories viz., accepted, accepted with modification, partially accepted, accepted in principle, accepted subject to the condition, the government will examine the recommendation separately, undertake a feasibility study, not accepted, referred to the concerned department for detailed consideration, deferred as the recommendation requires detailed examination, etc. It is not very clear whether the governments present a second ATR on the status of the recommendations deferred or referred to departments for consideration, study, etc. As a result the legislature is not informed of the final outcome of the SFC recommendations. *We suggest that the government should submit a second ATR on all such matters within six months after the submission of the first ATR incorporating the decisions taken on all deferred recommendations to the legislature and all the recommendations not considered within one year after the submission of the SFC report should be considered as not accepted. This will enable the subsequent SFC to examine the subject/problem as well as the recommendation of the previous SFC afresh and make appropriate recommendations as part of their report. This may be incorporated in the relevant Rules and amend the legislation, if required to make this mandatory.*

¹²³ Constitution of India, Article 243 Y.

Recommendations –Analysis and Impact

4.27. The SFCs are mandated to make recommendations to augment the consolidated fund of the state in relation to local bodies. Increased pace of urbanization and expanding functional domain is putting heavy pressure on the ULBs for efficient and effective service provision. It is in this context, recommendations of the SFCs become important to augment the consolidated fund of the state to provide needed funds to the ULBs to improve urban services. But unfortunately there is no regularity in the constitution of SFCs and accepting their recommendations. The Second Chhattisgarh SFC noted that of the 81 recommendations made by the First SFC, only 36 were accepted in full, five were accepted with modifications, 33 were rejected and the remaining ten were shown as to be referred to CFC / CG.¹²⁴ This section discusses the related aspects like submission of reports much after award period begins, absence of conventions in accepting and implementing the recommendations of the SFCs by the state governments, delayed acceptance of SFC recommendations, non-implementation of accepted recommendations, etc.

4.28. One major feature of the recommendations made by the SFCs is that though they are expected to recommend measures to augment the consolidated fund of the state; in no state they have suggested the measures, as the 11 FC has noted.¹²⁵ The FC further noted that the ‘states viewed the constitutional measures as a duty of the FCs to devolve funds to the states and their memorandums incorporate demands for funds from FC based on such conception. This was mainly because, as the 11FC observed, SFCs do not have clear idea on the powers, authority and responsibilities cast on them.¹²⁶ Similar vies were expressed by the 12 FC.¹²⁷ Things did not improve subsequently.

Absence of Conventions

4.29. At the national level, a convention has been established to constitute the FCs with regularity as also of accepting and implementing their recommendations. But unfortunately, similar convention is not being followed by the state governments’ vis-à-vis the SFCs.¹²⁸ As the 11 FC noted that the states do not accept the recommendations on the pretext of heavy expenditure that they have to incur.¹²⁹ Another closely related aspect is that even the accepted recommendations are not being fully implemented or

¹²⁴ *Second State Finance Commission Report: 2012-13 to 2016-17*, para 3.2, Table 3.1.

¹²⁵ *Eleventh Finance Commission*, para. 8.3.

¹²⁶ *Ibid.* para 8.9.

¹²⁷ *Twelfth Finance Commission*, para. 8.4.

¹²⁸ *Ibid.* para 8.29

¹²⁹ *Eleventh Finance Commission*, Para. 8.3

implemented for a specific period rather than during the entire award period or as recommended by the SFC. As a result, the ULBs/PRIIs find it difficult to predict the likely flow of funds to them year after year.

Delayed or non-acceptance of SFC recommendations

4.30. Another problem is the delayed or non-acceptance of several recommendations denying the local bodies their due. For example, the First Haryana SFC submitted its report in March 1997, but its recommendations were considered very late and ATR submitted to the Legislature in September 2000. As such no funds were released to the ULBs during the first three years of the award period.¹³⁰ Though the government did not accept most recommendations of the First SFC, no reasons were mentioned in the ATR submitted to the Legislature for non-acceptance. In case of Second SFC, recommendations for the first four years were not accepted and no funds were transferred to PRIIs and ULBs during the period.¹³¹ Thus, major recommendations on fiscal devolution were not accepted and no reasons were given in the ATR for rejection. The Third Orissa SFC noted that there has been an inordinate delay in the acceptance and implementation of Commission's report which could have been avoided by the state.¹³² Similar is the case with Gujarat as well. Only about 50% of the recommendations made by the First and Second SFCs were accepted. The Government of Assam selectively accepted the recommendations of the Second SFC and the recommendations relating to devolution of tax share and grants-in-aid were not accepted. However, the recommendations relating to augmentation of resource base of local bodies, debt relief and local finance data were accepted.¹³³ The non-acceptance of the recommendations clearly indicates as to how the state governments treat the constitutional bodies and empower the local bodies financially.

Non-implementation of Accepted Recommendations

4.31. Every SFC report incorporates a section on the implementation status of the previous SFC recommendations. A cursory reading on implementation status provides a clear idea on the acceptance of SFC recommendations and their implementation. As Second Haryana SFC noted that the government did not fully implement even the accepted recommendations for 2000-01. Though the Government accepted to transfer Rs.99.49 Cr., it released only Rs.66.36 Cr. In case of PRIIs only Rs.1 Cr. was transferred

¹³⁰ *Haryana Second State Finance Commission*, para. 2.7

¹³¹ *Haryana Third State Finance Commission*, para 2.15.

¹³² *Orissa Third State Finance Commission*, para. 1.3.

¹³³ *Assam Fourth State Finance Commission*, para. 3.18

against the accepted amount of Rs.65.36 Cr.¹³⁴ Similarly, in Himachal Pradesh and Rajasthan there is difference in the devolutions recommended by the three SFCs and the funds actually released, as can be seen from table 4.1. Gujarat only three-fourth of the accepted recommendations of first and second SFCs were implemented, as can be seen from the table 4.2. In Assam, apart from one time settlement of GMCs loan from HUDCO, no other accepted recommendation of the Second SFC seemed to have been implemented.¹³⁵ Similarly, despite accepting some recommendations of First SFC without modifications, no action was taken to implement them, thereby leaving the local bodies to a deplorable state of existence.¹³⁶ Bihar Fourth SFC noted that earlier SFC recommendations lost their relevance if not acted on time.¹³⁷

Table 4.1. Devolutions Recommended and Released

SFCs	Himachal Pradesh			Rajasthan		
	Recommended (Rs. in cr)	Released (Rs. in cr)	% Released	Recommended (Rs. in cr)	Released (Rs. in cr)	% Released
First	74.55	83.97	112.63	89.89	72.18	80.0
Second	159.46	133.66	83.82	199.82	152.74	76.5
Third	223.02	212.05	95.08	556.93	387.25	69.5

Source: Fourth Himachal Pradesh Finance Commission, Para. 3.4; Fourth Himachal Pradesh Finance Commission, Paras. 3.1 to 3.3.

Table 4.2: Gujarat - Implementation Status of SFC Recommendations

SFC	Local Bodies	Recommendations			Implementation		
		Number	Accepted	% Accepted	Number	% to Total	% to Accepted
First	PRIs	52	27	52	9	17	33
	ULBs	64	29	45	17	27	59
Second	PRIs	41	20	49	7	17	35
	ULBs	42	12	29	8	19	67

Source: Compiled from Action Taken Reports of Gujarat First and Second Finance Commissions.

4.32. Kerala is one of the few states which constitutes SFCs regularly as per the constitutional provisions and also accepts the key recommendations and fully implement devolution part of the recommendations. But there are also recommendations relating to streamlining decentralization, structural and systemic changes, etc., not being fully implemented even after their acceptance and submitting the ATR to the Legislature.¹³⁸

¹³⁴ *Second State Finance Commission*, para. 2.7

¹³⁵ *Assam Fourth State Finance Commission*, para. 3.18

¹³⁶ *Assam Fourth State Finance Commission*, para. 3.7

¹³⁷ *Bihar Fourth State Finance Commission*, para. 3.16.

¹³⁸ *Kerala Fourth State Finance Commission*, para 3.2

The Fourth SFC of Kerala lamented that ‘nearly 20 recommendations of SFC- I were accepted, but not implemented or only partially implemented. An equally large number of the SFC – II’s recommendations were accepted, but not implemented or operationalised. Seventeen recommendations of SFC- III were accepted, but not implemented fully. These recommendations need to be operationalised.’¹³⁹ Tamil Nadu is another state that regularly constitutes the SFCs and accepts the recommendations. But in this state also the problem of implementation of even accepted recommendations persist. The Third SFC reviewing the status of implementation of Second SFC recommendations noted that ‘even though most of the recommendations of Second Finance Commission have been accepted, yet there is laxity in implementing the recommendations by the Administrative Departments of the Secretariat. In fact, on the recommendations relating to the improving of ‘Resource Base’, casual approach is noticeable’.¹⁴⁰

4.33. What is significant is that the Government of Kerala recognized the problem and included in the Terms of Reference of the Fourth SFC to revisit the recommendations made by the earlier three SFCs which were accepted but were not operationised and to make appropriate suggestions. *This we consider a good practice and recommend that other states should follow this. We strongly feel that the significant and relevant work undertaken by the previous SFCs should not be allowed to lapse for want of attention by the government departments, more so after accepting them based on their relevance to improve finances, service delivery and local governance.* Non-implementation of the accepted recommendations clearly indicates as to how the state governments empower the local bodies financially. And without financial empowerment it is impossible to the local bodies to undertake the responsibilities the Constitution has entrusted them.

Accepting recommendations only for some years of the award period

4.34. Another major problem is that in some states recommendations made by the SFC are accepted only for a few years of the award period and not for all years. For example, the Fourth Rajasthan SFC noted that the recommendations of Third SFC pertain to a five year award period of 2005-06 to 2009-10. But, the Government implemented the recommendations only for the years 2008-09 and 2009-10 and not for the earlier period, which is neither fair nor justifiable. Similarly, the First Haryana SFC covered a four-year period i.e., 1997-98 to 2000-01. But the state government

¹³⁹ Ibid. 3.17

¹⁴⁰ *Tamil Nadu Third State Finance Commission*, p.14.

considered the recommendations only for one year i.e., 2000-01. This implies that the recommendations for the first three years were neither accepted nor implemented.¹⁴¹ Commenting on such practice, the Fourth Bihar SFC made caustic observations that “some of the recommendations become obsolete by passage of time till the final report of the SFC was submitted..... if not acted upon in time, the usefulness of those recommendations was over”.¹⁴²

Recommendations without financial implications

4.35. The SFCs make several recommendations all of which do not have financial implications but aimed at strengthening local governance, service delivery, etc. But some states do not seem to be considering them or not including them in the ATR. For example the first three SFCs of Rajasthan made a number of recommendations to improve and strengthen governance and finances of ULBs. But as the fourth Rajasthan SFC noted that “it is shocking to note that the state government did not include those recommendations having no financial implications in the ATR submitted to the State Legislature”.¹⁴³ It further noted that the ATR does not reflect a comprehensive picture of government decisions on the recommendations and action taken on the recommendations.¹⁴⁴

4.36. As several state governments have shown total disregard to the spirit of the Constitution and made no efforts to synchronize with the award period with that of the FCs, delays in the constitution, not considering the reports for long periods and submitting the ATRs after a long time, it is but important to bring constitutional amendment as is being suggested by successive FCs. Only this will make the state governments to realize the need to work towards making the spirit of the two constitution amendments Acts a reality.

Summary

4.37. The chapter covers the organization and working of the SFCs which in most states is characterized by delays in constitution and constitution in phases or reconstitutions, non-synchronisation of award periods of SFC and FC, ex-officio memberships, non-provision or delays in the provision of needed infrastructure, staff, funds, etc., non-availability of timely and reliable data on municipal finances, services, etc., delayed submission of reports, delays in placing the ATRs before the legislature,

¹⁴¹ *Haryana Second State Finance Commission*, para. 2.7.

¹⁴² *Bihar Fourth State Finance Commission*, para. 3.15

¹⁴³ *Rajasthan Fourth State Finance Commission*, para 3.4

¹⁴⁴ *Ibid.* Para 3.8.

absence of institutional arrangements to follow up the implementation of SFC recommendations, absence of conventions to process the SFC recommendations, non-implementation of even the accepted recommendations, etc.

5. Municipal Finances

5.1. With increased pace of urbanization and contribution of urban areas to national economy, improving municipal finances in India has become very critical to achieve and sustain economic growth. Municipal finances are equally critical to implement India's urban agenda – governance reforms, asset creation, infrastructure provision, efficient service delivery, poverty alleviation, etc. Without sound finances ULBs will not be able to achieve the benchmarks even in core services which are deficient, as we have seen in an earlier chapter. Equally important is the autonomy of ULBs to realize the objectives of 74th CAA, enacted in 1992. But it as expected that the ULBs would exercise their autonomy and raise resources to implement development programs and improve service delivery to improve the urban quality of life. In India's federal system, as in other federal systems, the ULBs are equal partners along with state and central governments and all have equal responsibility to share the burdens of development. The ULBs need to improve their willingness and capacity to mobilize more internal or own resources than to depend on external resources – state or central.

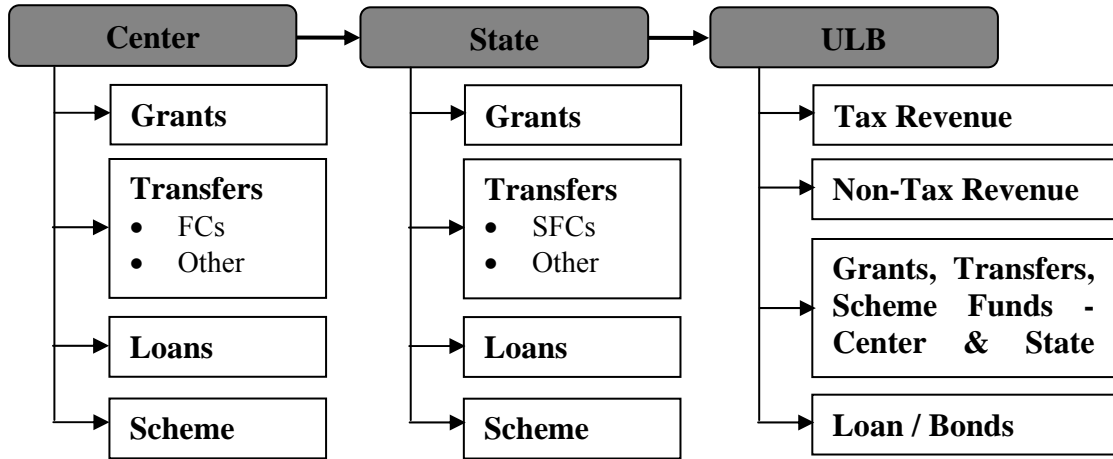
5.2. Municipal revenues come from several sources - tax and non-tax sources, state assignments and devolutions, central and state grants including those from FCs and SFCs scheme funds, etc. Municipal expenditure areas include establishment and administrative charges, O&M, investments on infrastructure, welfare and others as shown in Box 5.1. Own sources include tax and non-tax resources. The former includes property tax, advertisement tax, vacant land tax, etc., and the latter includes user charges, market fees, betterment charges, etc. Expenditure analysis includes both revenue and capital. What is interesting is the variation that exists in the levy of these taxes in different states. For example, in several states property tax is a mandatory tax but in states like Assam, Gujarat, Karnataka and Kerala it is a discretionary tax though most states levy this tax, though nomenclature varies. Similarly, profession tax is mandatory in Goa, Maharashtra and Rajasthan while it is discretionary in Bihar, Haryana, Kerala, Odisha, Punjab, etc.¹⁴⁵

¹⁴⁵ PK Mohanty, *Opp.Cit.* pp.75-77.

Box.5.1: Sources of Municipal Revenues and Expenditure		
#	Revenues	Revenue Source
Revenues- Own Sources		
1	Tax Revenue	Property tax, advertisement tax, vacant land tax, tax on animals, cares, carriages, octroi, etc.
2	Non-tax revenue	User charges and fees, hire charges, lease amounts, fees, fines, rent on buildings, machinery, and plants, etc.
Revenues- Non-own Sources		
3	Assigned revenues	Entertainment tax, profession tax, surcharge on stamp duty, motor vehicle tax, etc.
4	Grants-in-aid	Plan grants transferred under various schemes and projects, Non-plan grants and specific transfers, grants under externally aided projects
5	Barrowings/Loans	Barrowings for capital works from state and central governments, financial institutions, municipal bonds, etc.
6	Other Receipts	Miscellaneous receipts, sundry receipts, etc.
Expenditure –Revenue		
1	Establishment	Employee salaries, allowances, welfare, pension benefits, etc.,
2	Administrative	Rents, office maintenance, transport and communications, printing and stationary, legal charges, etc.
3	O&M	Power and fuel, procurement, hire charges, repairs, interest payment on loans, etc.
4	Others	Welfare and other miscellaneous expenditure
Expenditure – Capital		
5	Capital	Water supply, sewerage, SWM, health and sanitation, roads, street lighting, tools and equipment, payment of principal on loans, etc.

5.3. The data sources for the study include financial statements and topic notes provided by the state governments and the data received from the 550 sample cities/towns by the 14 FC, as we have noted in chapter 1. The data from cities/towns also include mechanisms of internal revenue mobilization, arrear collection, cost recovery, etc. There are several limitations in the analysis as the data sent by some states and ULBs did not conform to the templates circulated, gaps in the data, finance data is provided in some cases for all the three tiers together than tier- wise, etc., making the analysis difficult. In this chapter we shall first analyse the financial status ULBs at state level followed by sample cities/towns and finally a comparative analysis of the state and ULB levels. We shall also analyse the cost recovery status on the four indicators based on SLB data. The municipal revenues from different sources can be seen from Chart 5.1.

Chart 5.1: Sources of Municipal Revenues



Municipal Finances - State Analysis

5.4. An analysis of the contribution of different components of the municipal revenues at the state level based on the data provided by the state governments to the 14 FC is made in this section. It also examines expenditure pattern. The data, however, relates to 27 states, as Jharkhand did not submit the requisite data to the 14 FC until June 30, 2014. Even in the data provided by other states there are gaps.

Municipal Revenues - Macro Analysis

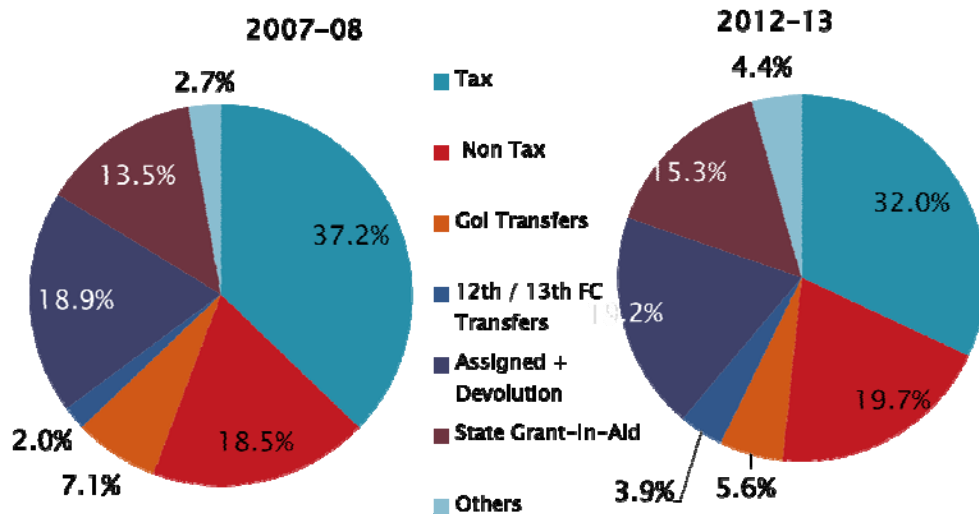
5.5. Total ULB revenues in 2007-08 was Rs. 49,351 Cr. which increased to Rs.96,640 Cr. by 2012-13 (table 5.1). Income from tax sources was Rs.18, 366 Cr. in 2007-08 constituting 37.2% of total revenues of ULBs in the country. But, its contribution declined to 32.0% by 2012-13, though the actual tax income increased to Rs.30,912 Cr., The share of non-tax revenues to total revenues more or less remained at the same level during the six year period at about 18.5% and 19.7% in 2007-08 and 2012-13 respectively, though the actual revenues more than doubled from Rs.9,134crore to Rs.19,002 Cr. during the period. The relative share of different components of revenue can be seen from fig.5.1.

Table 5.1: Components of Municipal Revenues – Trends (Rs. in Cr)

#	Particulars	M Corp		Municipality		NP		Total	
		2007-08	2012-13	2007-08	2012-13	2007-08	2012-13	2007-08	2012-13
1	Tax	15,892 (45.5)	26,749 (40.9)	2,185 (18.6)	3,638 (14.7)	290 (10.9)	525 (8.2)	18,366 (37.2)	30,912 (32.0)
2	Non Tax	7,745 (22.2)	15,644 (23.9)	1,088 (9.3)	2,604 (10.5)	301 (11.3)	754 (11.8)	9,134 (18.5)	19,002 (19.7)
	A. Own Sources	23,637 (67.6)	42,393 (64.8)	3,273 (27.9)	6,241 (25.2)	591 (22.1)	1,279 (20.1)	27,501 (55.7)	49,913 (51.6)
2	GoI Transfers	2,452 (7.0)	2,994 (4.6)	982 (8.4)	2,255 (7.3)	81 (3.0)	138 (2.2)	3,515 (7.1)	5,387 (5.6)
3	12/13 FC Transfers	288 (0.8)	1,386 (2.1)	624 (5.3)	1,815 (8.8)	74 (2.8)	559 (8.8)	986 (2.0)	3,760 (3.9)
4	Assigned + Devolution	3,999 (11.4)	8,228 (12.6)	3,656 (31.2)	7,129 (29)	1,686 (63.1)	3,180 (49.9)	9,342 (18.9)	18,537 (19.2)
5	State Grant-in-Aid	3,634 (10.4)	8,014 (12.2)	2,835 (24.2)	5,904 (23.8)	184 (6.9)	890 (14.0)	6,653 (13.5)	14,809 (15.3)
6	Others	950 (2.7)	2,456 (3.8)	349 (3.0)	1,449 (5.8)	55 (2.1)	329 (5.2)	1,355 (2.7)	4,234 (4.4)
	B. Other Sources	11,323 (32.4)	23,078 (35.2)	8,446 (72.1)	18,553 (74.8)	2,082 (77.9)	5,095 (89.9)	21,851 (44.3)	46,727 (48.4)
	Total (A+B)	34,960 (100)	65,471 (100)	11,719 (100)	24,795 (100)	2,672 (100)	6,374 (100)	49,351 (100)	96,640 (100)

Source: Topic Notes and Statements Submitted by State Governments to the 14FC
 Note: Figure in bracket indicate the percentage to the total

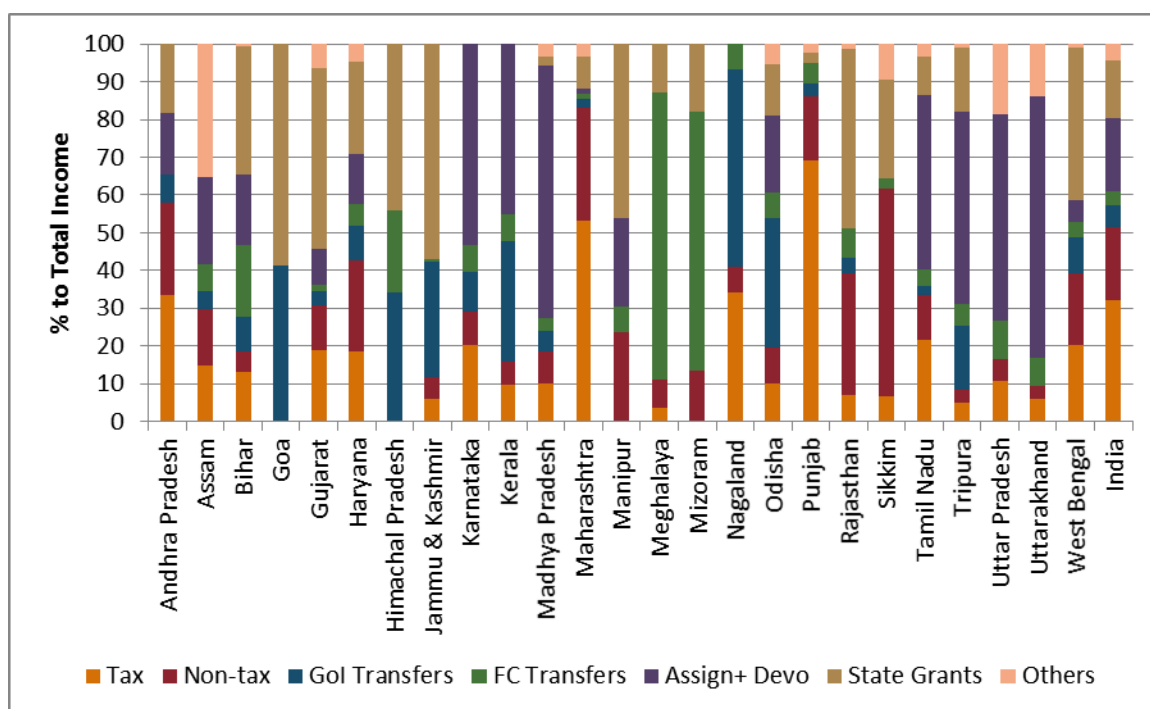
Figure 5.1: Components of Municipal Revenues



5.6. The share of GoI transfers to total municipal revenues declined by 1.5% though the actual income increased from Rs.3,515 Cr. to Rs.5,387 Cr. The transfers from 12

and 13 FC grants increased by 1.9% to the total revenues and in actual terms they increased from Rs.986 Cr. to Rs.3,760 Cr. during the period (table 5.1).The GoI transfers are based on formula recommended by FCs and transfers are made subject to the fulfillment of conditions stipulated and there may be delay in transfer of funds in some cases if they do not fulfill the conditions. The share of assignments and devolutions to total revenues remained at the same level with 19.0%, though in actual terms they doubled from Rs.9,342 Cr. to Rs.18,537 Cr. between 2007-08 and 2012-13. State grants increased from 13.5% to 15.3% during the period and the income from other sources marginally increased by 1.7%, This indicates own sources of income are declining and income from external sources is increasing over a six year period. Similar pattern can be seen in case of MCs, municipalities and NPs as well (fig.5.2). In MCs and

Figure 5.2: Share of different Components of Municipal Revenues to Total Revenues -2012-13



municipalities own sources declined by 2.7% and in NPs by 2.0% (table 5.1).The analysis clearly brings out that there was a decline in the share of tax income and very marginal increase in the share of non-tax income, FC contributions and state grants-in-aid. The overall pattern is that the ULBs are not able to mobilize own sources and depend more on state and central transfers, devolutions, assignments and grants. Share of different components of municipal revenues to total revenues state-wise in 2012-13 can be seen in Annex 5.1.

Municipal Own Revenues – Taxes and Non-Taxes

5.7. Own revenues of ULBs including taxes and non-taxes was Rs.27,501 Cr. constituting 55.7% of all ULB revenues but by 2012-13, they declined to 51.6% though in actual terms they rose to Rs.49,913 Cr. (table 5.1).

Own Sources - Property Tax

5.8. Property tax is an important source of income to ULBs in all states across the country. Data on property tax is provided, however, by only 19 of the 28 states. Some states instead of giving tier wise, clubbed data of two or three tiers. For example, Bihar provided property tax details for all three tiers of ULBs together than tier-wise and Maharashtra provided data for municipalities and NPs together thereby making analysis difficult. The total property tax income of all three tiers during 2007-08 was Rs.8,159 Cr. which increased to Rs.15,110 Cr. by 2012-13 - a CAGR of 13.0% (table 5.2).

The tier-wise analysis indicates that in 2007-08 MCs collected Rs.6,590 Cr. from property tax, municipalities Rs.1,407 Cr. and NPs a meager Rs.161 Cr. across 19 states. By 2012-13, the MCs more than doubled the property tax income with Rs.12,666 Cr., municipalities marginally increased to Rs.2,201 Cr. and NPs rose by 50% to Rs.243 Cr. The CAGR in MCs, municipalities and NPs was 14.0% - the income of MCs in Bihar also includes the municipalities and NPs as noted earlier - 9.4% and 8.6% respectively. This explains the buoyancy in MCs and lack of it in municipalities and NPs. The per capita property tax income of ULBs in 2012-13 was Rs.517 and those of MCs Rs.813, municipalities Rs.206 and NPs a meager Rs.70. The per capita income from own sources in 2012-13 in the three tiers of ULBs can be seen from fig.5.3 and CAGR of own sources in different tiers can be seen from fig.5.4. The highest and lowest per capita incomes of different tiers of ULBs are given in Box 5.2.

Box 5.2: Per-capita Property Tax

The per capita property tax in 2012-13 varies significantly from state to state and tier to tier within the state. The highest per-capita income in MCs was in Maharashtra with Rs.1,787 and lowest in Rajasthan with Rs. 45. Among the municipalities the highest was Rs.677 in Gujarat and lowest in Rajasthan with Rs.15. Among the NPs the highest was Rs.471 in Andhra Pradesh and lowest is Rs.5/ in Madhya Pradesh.

Among the sample ULBs the average per capita property tax was is Rs.626, highest being in Kolkata with Rs.3,686; among municipalities highest was in Sagwara (Rajasthan) with Rs.886 and among NPs highest was in Abhayapuri (Assam) and Bhavansagar (Tamil Nadu) with Rs.389. The average per capita income in MCs, municipalities and NPs in the sample ULBs was Rs.708, Rs.124 and Rs.50 respectively.

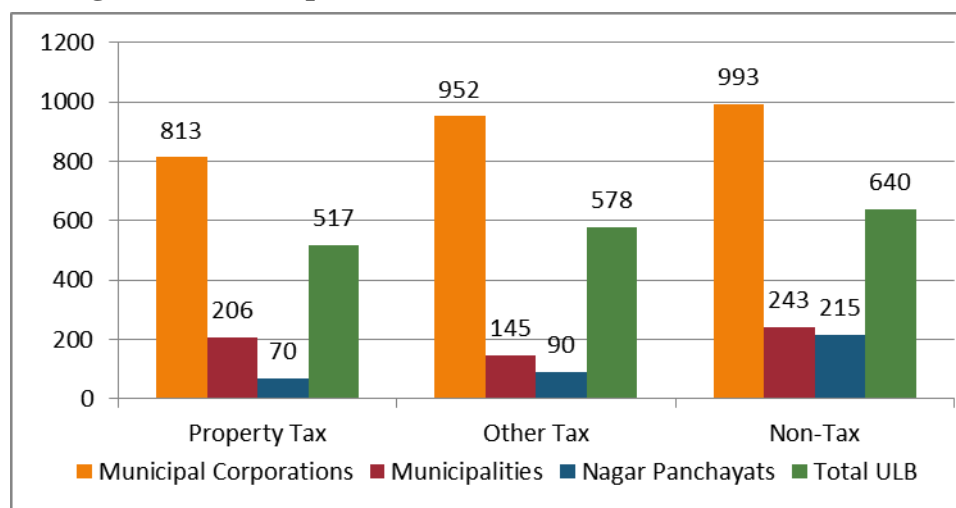
Table 5.2: Municipal Own Income Sources (Rs. in Cr)

#	Municipal Tier	2007-08	2012-13	CAGR	Per Capita in Rs.	No. of States
A. Own Tax Sources – Property Tax						
1	Municipal Corporations	6,590 (27.9)	12,666(19.9)	14.0	813	16
2	Municipalities	1,407(43.0)	2,201(35.3)	9.4	206	19
3	Nagar Panchayats	161(27.3)	243(19.0)	8.6	70	15
	Sub Total	8,159 (29.7)	15,110(30.3)	13.1	517	19
B. Own Tax Sources - Other Taxes						
1	Municipal Corporations	9,302 (39.4)	14,083(33.2)	8.6	952	16
2	Municipalities	777(23.7)	1,437(23.0)	13.1	145	18
3	Nagar Panchayats	129(21.8)	282(22.0)	17.0	90	14
	Sub Total	10,207(37.1)	15,801(57.5)	9.1	578	19
	Own Taxes (A + B)	18,366(66.8)	30,912(61.9)	11.0		
C. Own Non-Tax Sources including Fees and User Charges						
1	Municipal Corporations	7,745(32.8)	15,644(36.9)	15.1	993	18
2	Municipalities	1,088(33.2)	2,604(41.7)	19.1	243	22
3	Nagar Panchayats	301(50.9)	754(59.0)	20.2	215	17
	Sub Total	9,134(33.2)	19,002(38.1)	15.8	640	23
D. Total						
1	Municipal Corporations	23,637(86.0)	42,393(84.9)	12.4	2,690	18
2	Municipalities	3,273(11.9)	6,241(12.6)	13.8	583	22
3	Nagar Panchayats	591(2.1)	1,279(2.6)	16.7	365	17
	Total Own Revenues (A+B+C)	27,501(100)	49,913(100)	12.7	1,681	23

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

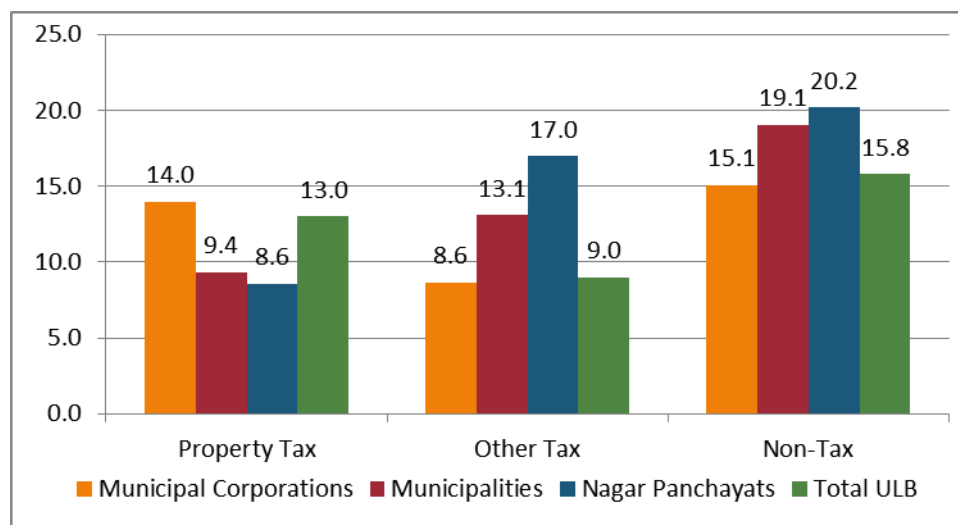
Note: Figure in bracket indicate the percentage to the total

Figure 5.3: Per capita Own Revenue Sources - 2012-13 (in Rs.)



This indicates the ability of MCs to mobilize property tax resources better and municipalities and NPs appear to be poor cousins.

Figure 5.4: CAGR Own Sources - 2012-13



5.9. The broad picture presented above masks the state-wide variations. For example, the MCs of Maharashtra have a per capita property tax income of Rs.1,787 followed by West Bengal with Rs.1,170 and the lowest was a mere Rs.45 in Rajasthan and Rs.68 in Uttarakhand. In municipalities, Gujarat is better with a per capita income of Rs.677 followed by Rs.617 in Kerala. The lowest is Rs.15 in Rajasthan and Madhya Pradesh. Among the NPs, Andhra Pradesh has a per capita income of Rs.471, which is higher than Rs.304 of municipalities. In Odisha, Assam and Tamil Nadu the per capita income of the third-tier is much higher than in several other states with Rs.269, Rs.199 and Rs.134 respectively. The lowest per capita of NPs was in Madhya Pradesh with only Rs.5 and Uttar Pradesh with Rs.11 and is marginally better in other states, as can be seen from Annex 5.2. The foregoing clearly brings out wide variations in property tax revenues between states and between different tiers of ULBs. There have been efforts in mobilizing property tax resources in different states. For example, the CAGR in Gujarat and Rajasthan was 39.7% and 32.6% respectively while in some North Eastern states it is in the negative. Though, over all CAGR is better, there are variations between tiers in the same state.

Tax Revenues – Other Taxes

5.10. Other taxes include advertisement tax, profession tax, vacant land tax, etc., which vary from state-to-state. Most states clubbed different non-property tax own sources

into ‘others’ and provided data. Other own tax revenues in 2007-08 was Rs.10,207 Cr. which increased to Rs.15,801 Cr. by 2012-13 with a CAGR of 9.1%. In case of MCs the other own tax income was Rs.9,302 crore in 2007-08 and Rs.14,083 Cr. by 2012-13 - a CAGR of 8.6%. Only 19 States provided data on other taxes. In municipalities income from other tax sources was Rs.777 Cr. in 2007-08 and Rs.1,437 Cr. in 2012-13 with a CAGR of 13.1%. In NPs it was Rs.129 Cr. in 2007-08 which more than doubled by 2012-13 to Rs.282 Cr. with a CAGR of about 17.0% (table 5.2). The growth of non-property based other taxes is highest in NPs and lowest in MCs (fig 5.4). The per capita from other income of all three-tiers was Rs.578 with MCs having Rs.952, municipalities Rs.145 and NPs with Rs.90 (fig.5.3). There are wide variations between states as well as between tiers in the states. For example, the per capita income of MCs in 2012-13 was highest in Maharashtra with Rs.3,533 followed by Punjab which was almost half of Maharashtra with Rs.1,816 and in other states it varies very significantly. The lowest per capita income was Rs.17 in Uttarakhand and Rs.23 in Andhra Pradesh. In municipalities more or less similar pattern emerges with Punjab having highest per capita of Rs.1,069 followed by Jammu & Kashmir with Rs.547 and Kerala with Rs.491. The lowest was Rs.6.0 in Andhra Pradesh. In NPs the highest was in Punjab with Rs.1,110 followed by Tripura with Rs.690 and lowest being in Himachal Pradesh with Rs.3.0 (Annex 5.3).

Own Sources - Non-taxes

5.11. The ULBs mobilize revenues from different non-tax sources including water charges, fees and user charges, development charges, building permission fee, hiring charges, leasing amounts, etc. States provided data for all non-tax sources together than details of each non-tax source. The total own non-tax ULB revenue in the country was Rs.9,134 Cr. in 2007-08 which more than doubled to Rs.19,002 Cr. by 2012-13 with a CAGR of 15.8% (table 5.2). As in case of tax sources, in non-tax revenue sources also MCs fare better with a revenue of Rs.7,745 Cr. in 2007-08 which doubled to Rs.15,644 Cr. by 2012-13 with a CAGR of 15.1%. In municipalities, the non-tax own sources increased from Rs.1,088 Cr. to Rs.2,604 Cr. with a growth of 19.1% and in NPs they increased from Rs.301 Cr. to Rs.754 Cr. with a 20.2% growth rate during the same period. As with own tax sources, in non-tax

Box 5.3: Per capita Non-tax Income

The per capita non-tax revenues is highest in Maharashtra with Rs.2,319 and lowest in Bihar with Rs.6. The average non-tax among the sample ULBs is Rs.918, highest in MCs was in Mumbai (Maharashtra) with Rs.5,870, among the municipalities highest was Rs.3,128 in Sri Nayanadevi (Himachal Pradesh) and among the NPs highest was Rs.6,995 in Katra (J&K). The average non-tax among sampled MC, municipalities and NPs was Rs.1,023, Rs.245 and Rs.281.

own sources also there are wide variations between states. The ULBs in Maharashtra mobilized non-tax own sources far better than the ULBs in other states, which stand at Rs.10,850 Cr. with a per capita income of Rs.2,319. In states like Uttarakhand, Jammu & Kashmir, Bihar and North Eastern states, the non- tax own sources are very insignificant with a two-digit figure in 2012-13. The per capita non-tax revenue is also very low in these states with Rs.6 in Bihar and Rs.48 in Uttarakhand. There are wide variations in different tiers of ULBs in different states (Annex 5.4).

Municipal Own Revenues – All Sources

5.12. The own sources of revenue of ULBs in the country from taxes including property and other taxes and non-tax sources was Rs.27,501 Cr. in 2007-08 which increased to Rs.49,913 Cr. in 2012-13 with a CAGR of 12.7%. The per capita income from own sources was Rs.1,681 (table 5.2).

The data received from the states only give broad figures of own sources both from property and other taxes and do not give details of arrears, collection efficiency, periodicity of revision of taxes and fees, application of IT for mapping to unearth un-assessed and under-assessed properties, etc. No doubt, there are good practices in different ULBs in different states which mobilized own revenues both from tax and non-tax sources, as we shall later discuss in chapter 7.

Box 5.4: Per capita Own Income

The per capita own income from all sources in the ULBs was Rs.1,681 among the reporting states – Rs.2,690 in MCs, Rs.583 in municipalities and Rs.365 in NPs. The average revenue from own sources in 2012-13 among the sample ULBs was Rs.2,420, highest being in Mumbai MC (Maharashtra) with Rs.1,3283, among the municipalities highest was Rs.3,243 in Sagwara (Rajasthan) and among the NPs highest was Rs.8,359 in Katra (J&K). The average tax among MC, municipalities and NPs was Rs.2745, Rs.478 and Rs.378.

Assigned Revenues

5.13. The state governments levy and collect certain taxes and transfer them to ULBs, which are called assigned or shared revenues. Examples of such revenues include advertisement tax, entertainment tax, etc., which vary from state to state both in the nature of tax as well as transfers made. But the data provided by the state governments did not have details of the taxes that are being assigned to ULBs or the percentage of taxes being assigned. The state governments provided data on assigned taxes over a seven-year period. Eight states collected about Rs.3,529 Cr. from this source in 2007-08, and Rs.8,029 Cr. in 2013-14 with a CAGR of 17.0%. But the states assigned only

Table 5.3: Transfer of Resources to ULBs (Rs. in Cr.)

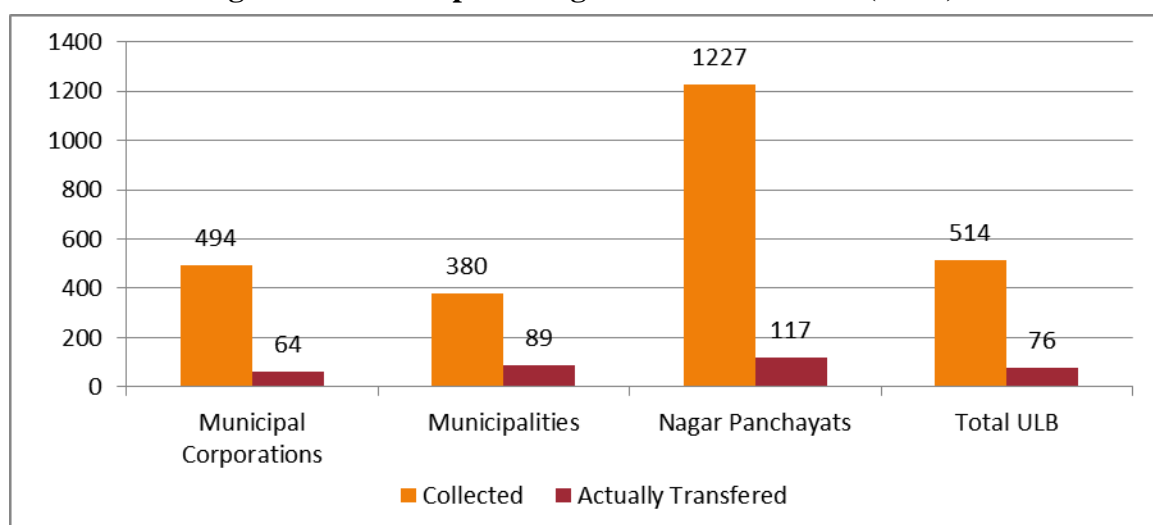
#	Municipal Tier	2007-08	2013-14	CAGR	Per Capita in Rs.	No. of States
A. Recommended						
1	Municipal Corporations	2,011	4,585	17.2	494	8
2	Municipalities	876	1,916	16.1	380	8
3	Nagar Panchayats	642	1,527	17.7	1,227	6
	Sub Total	3,529	8,029	17.0	514	8
	Sub Total*	4,582	8,029	11.4	512	9
B. Actually Transferred						
1	Municipal Corporations	601	590	1.2	64	8
2	Municipalities	280	449	7.6	89	8
3	Nagar Panchayats	64	146	18.8	117	6
	Sub Total	944	1,185	5.0	76	8
	Sub Total*	3,201	5,116	8.9	250	10
	% of Transfer	26.7	14.8			

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

Note: Some states provided data only on SFC recommendations or actual releases. The sub-totals with * mark refers to the total SFC recommendations or actual transfers made by all reporting states which is given in the last column.

Rs. 944 Cr. in 2007-08, and Rs.1,185 Cr. in 2012-13 constituting about 26.7% and 14.8% of collections made. This clearly indicates the assigned revenue of ULBs is declining over years. While growth rate was over 17.0%, the assignments to ULBs were only 5.0% in 2013-14. The per capita collection of assigned revenues in 2013-14 was Rs.514 but the assignment to ULBs was only Rs.76, clearly indicating wide gap between collections and assignments (table 5.3 and fig 5.5).

Figure 5.5: Per Capita Assigned Taxes - 2013-14 (in Rs)



5.14. The broad picture camouflages the variations between states as well as different tiers of ULBs. Among the MCs, tax collections are high in Maharashtra from this source with about Rs.1,782 Cr. followed by Odisha with about Rs.1,486 Cr. In several states the collections from this source is practically nil. Significantly income from this source appears to be high in Odisha in all three tiers of ULBs (Annex 5.5). The actual transfer of assigned revenues to ULBs is also not uniform (Annex 5.5A). While the state governments collected about Rs.494 per capita from MCs, they assigned less than half the collected amount i.e., Rs.64 to the MCs, in case of municipalities, Rs.380 per capita was collected and Rs.89 per capita was transferred and in NPs it was Rs.1,227 and Rs.117 respectively (table 5.3). This explains that the state governments retain part of revenues collected under assigned taxes. The normal practice of retaining 5-10% of funds collected as administrative charges do not seem to have been followed in different states.

State Grants and Other Transfers

5.15. State grants-in-aid to ULBs are an important mechanism to enable them to undertake their functions as their internal resource base is weak and insufficient. The state governments provided Rs.6,653 and Rs.14,809 Cr. as grants-in-aid in 2007-08 and 2012-13 respectively (table-5.4). What is significant is that MCs take a very large chunk of these grants followed by municipalities and NPs. The per capita grant-in-aid to ULBs was Rs.631 and MCs, municipalities and NPs received Rs.550, Rs.695 and Rs.370 respectively during 2012-13 (table 5.4). The details of state grants and other transfers can be seen in Annex 5.6 and 5.6A respectively.

SFC Devolutions and Transfers

5.16. The SFCs recommend devolutions, grants-in-aid and other transfers to the ULBs. In this section, we examine the SFC devolutions and other transfers. But one significant feature is that in most cases the funds actually transferred to ULBs are less than those recommended by the SFCs. The 13 FC examined the devolution recommendations of most of the Third SFCs submitted up to 2009. Subsequently eight states viz., Assam, Bihar, Himachal Pradesh, Kerala, Rajasthan, Sikkim, Tamil Nadu and Uttar Pradesh constituted the Fourth SFCs ¹⁴⁶ and except Uttar Pradesh all others submitted their reports and their recommendations are in different stages of implementation. We have examined the devolution recommendations of these seven SFCs. There is a wide

¹⁴⁶ Government of Assam has already constituted the Fifth State Finance Commission on 05 March 2013, which was expected to submit its report on 30 April 2014.

Table 5.4: Source of Revenue – State Government Transfers (Rs. in Cr.)

#	Municipal Tier	2007-08	2012-13	CAGR	Per Capita	No. of States
A. Assigned + Devolution						
1	Municipal Corporations	3999	8228	15.5	517	17
2	Municipalities	3656	7129	14.3	661	19
3	Nagar Panchayats	1686	3180	13.5	876	17
	Sub Total	9342	18537	14.7	621	20
B. Grant-in-Aid from State Government						
1	Municipal Corporations	3634	8014	17.1	550	20
2	Municipalities	2835	5904	15.8	695	22
3	Nagar Panchayats	184	890	37.0	370	16
	Sub Total	6653	14809	17.4	631	23
C. Others						
1	Municipal Corporations	950	2456	20.9	193	15
2	Municipalities	349	1449	32.9	161	16
3	Nagar Panchayats	55	329	42.8	108	14
	Sub Total	1355	4234	25.6	174	17
D. Total						
1	Municipal Corporations	8584	18698	16.8	1283	20
2	Municipalities	6840	14483	16.2	1704	22
3	Nagar Panchayats	1926	4398	18.0	1831	16
	Total Non-Own Sources A + B + C	17350	37580	16.7	1600	23

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

variation in the devolution pattern among the SFCs. Most SFCs recommended devolution from State Own Tax Revenue (SOTR) receipts. Some SFCs have recommended devolution from a divisible pool, which also consist of non-tax revenue receipts and also for vertical devolution. For example, Fourth Rajasthan SFC included land revenue, entry tax, royalty on minerals, cess on excise duty and surcharge on stamp duty with different percentages of devolution in the divisible pool and the Fourth Assam SFC recommended that the yield from entry tax, amusement & betting tax, electricity duty and the amount of tax collected from Schedule VI areas should not be part of the divisible pool. There is also variation in percentage of devolution from SOTR and/or divisible pool. Fourth Assam SFC recommended 15% net proceeds of SOTR whereas Kerala recommended 3.5% of SOTR. The Fourth Himachal Pradesh SFC recommended the devolution based on the gap assessment between income and expenditure. The estimated income includes revenue income from assigned sources like land revenue, cess on liquor, etc. A gist of the devolutions recommended in these seven states is given in Annex 5.7.

SFC Devolutions

5.17. The state governments devolved about Rs. 4,273 Cr. in 2007-08 as against Rs. 4,380 Cr. recommended by the SFCs and in 2013-14 Rs. 9,318 Cr., as against Rs.11,061 Cr. recommended (table 5.5). The details of SFC devolutions recommended and actually transferred can be seen from Annex 5.8 and 5.8A. There are wide variations between states. For example, the per capita devolution appear to be more in Chhattisgarh, Karnataka, Kerala, Tamil Nadu and Tripura with Rs.1,476, Rs.1,854, Rs.1,651, Rs.1,138 and Rs.4,009 respectively. The per capita devolutions to MCs are better in Chhattisgarh, Karnataka, Kerala and Tamil Nadu. In municipalities per capita

Table 5.5: Transfer of Resources to ULBs - SFC Devolution (Rs. in Cr.)

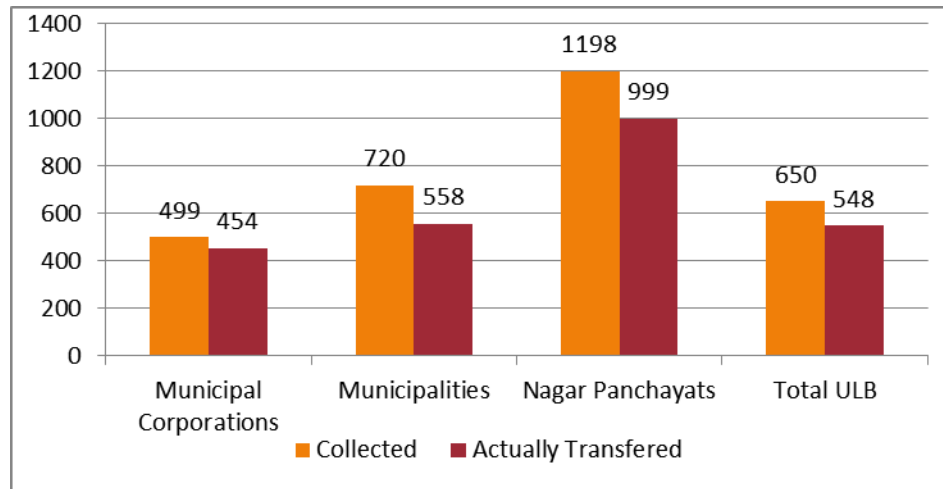
#	Municipal Tier	2007-08	2012-13	2013-14	CAGR	Per Capita	No. of States
A. Recommended							
1	Municipal Corporations	1,644	4,510	4,555	20.1	499	10
2	Municipalities	1,956	4,413	4,328	15.0	720	10
3	Nagar Panchayats	780	1,925	2,178	20.5	1,198	7
	Sub Total	4,380	10,849	11,061	18.1	650	10
	Sub Total *	6,675	14,637	11,181	9.0	581	13
B. Actually Transferred							
1	Municipal Corporations	1,621	3,862	4,145	17.2	454	10
2	Municipalities	1,901	4,122	3,355	9.1	558	10
3	Nagar Panchayats	751	1,645	1,817	16.6	999	7
	Sub Total	4,273	9,629	9,318	13.8	548	10
	Sub Total *	7,013	15,000	10,979	7.1	617	13
	% of Transfer	97.6	88.8	84.2			

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

Note: Some states provided data only on SFC recommendations or actual releases. The sub-totals with * mark refers to the total SFC recommendations or actual transfers made by all reporting states which is given in the last column.

devolutions are highest in Karnataka (Rs.4,201) and in other states they are meager. Similarly, the SFC devolutions to NPs is highest in Tripura (Rs. 9,080), Chhattisgarh (Rs.1,402), Karnataka (Rs.1,362) and Tamil Nadu (Rs.1,093).fig. 5.6 gives the per capita devolutions recommended by the SFCs and those actually transferred to different tiers of ULBs in 2012-13. This clearly brings out lack of uniformity in devolution formulae recommended by SFCs of different states or acceptance of recommendations by the state governments and therefore one finds wide variation in the devolutions received by the ULBs in different states.

Figure 5.6: Per Capita SFC Devolution - 2013-14 (in Rs)



SFC Grants

5.18. The SFCs also recommend grants to ULBs for general or specific purposes, which is an important source of income to the ULBs. Under SFC grants, the state governments transferred Rs.81 Cr. in 2007-08 and Rs.478 Cr. in 2013-14 with a CAGR of over 13.3%. The MCs got larger chunk of grants, as can be seen from table 5.6. The per capita of SFC Grant in Aid recommended and actual transferred can be seen

Table 5.6: Transfer of Resources to ULBs - SFC Grant-in-Aid (Rs. in Cr.)

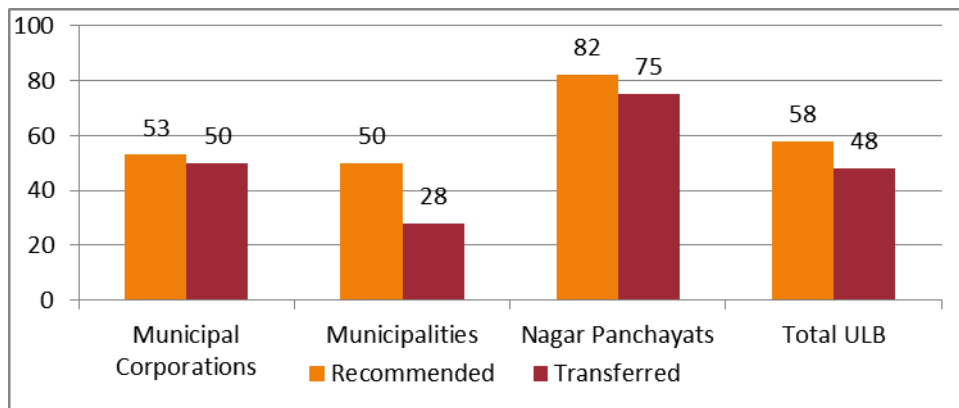
#	Municipal Tier	2007-08	2012-13	2013-14	CAGR	Per Capita	No. of States
A. Recommended							
1	Municipal Corporations	37	331	299	16.8	53	7
2	Municipalities	26	154	173	20.4	50	7
3	Nagar Panchayats	17	119	108	15.6	82	6
4	Sub Total	80	598	579	18.3	58	7
	Sub Total *	775	1144	792	-3.4	75	9
B. Actually Transferred							
1	Municipal Corporations	37	331	282	15.5	50	7
2	Municipalities	27	156	96	5.3	28	7
3	Nagar Panchayats	17	119	99	13.7	75	6
4	Sub Total	81	600	478	13.3	48	7
	Sub Total *	2923	7933	8301	11.2	552	12
	% of Transfer	101.3	100.3	82.6			

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

Note: Some states provided data only on SFC recommendations or actual releases. The sub-totals with * mark refers to the total SFC recommendations or actual transfers made by all reporting states which is given in the last column.

in fig 5.7. The inter-state and inter-tier variations are significant both in SFC recommendations and actual transfers (Annex 5.9 and 5.9A). The per capita SFC grants to MCs was highest in Gujarat with Rs.3,054 followed by Goa with Rs.1,964, Madhya Pradesh with Rs. 1,336 and in many states it is marginal or no grants transferred. Similar is the case with municipalities. The SFC devolutions to NPs is highest in Tripura (Rs. 1,280) followed by Madhya Pradesh (Rs. 1,126).

Figure 5.7: Per Capita SFC Grant in Aid- FY 2013-14 (in Rs)



SFC – Other Transfers

5.19. The SFCs also recommend other transfers to ULBs based perceived needs of ULBs or their representations. During 2007-08 the states have transferred Rs.6.22 Cr. as against SFCs recommendation of Rs.6.21 Cr. But in 2013-14 actual transfers were Rs.0.7 Cr. while the SFCs recommended only Rs.25.5 crore and hence only 2.7 percent is transferred as can be seen from table 5.7. There are, however, variations between states both in terms of recommendations as well as actual transfers (Annex-5.10 and 5.10A).

Total SFC Transfers

5.20. Earlier we have noted that there has been difference between SFC recommendations and actual transfer of devolutions and grants. The table 5.8 gives a clear picture of total transfers recommended and actual transfers made. For example, in 2013-14 SFC recommended Rs.11,666 Cr. but the states actually transferred Rs.9,796 Cr. There are wide variations in state as can be seen from Annex 5.11 and 5.11A. The per capita variation in recommended and transferred can be seen from fig 5.8. The

percentage of transfer has been reducing over the year for all the components – Devolution, Grant-in-Aid and Others, as can be seen in fig 5.9.

Table 5.7: Transfer of Resources to ULBs - SFC Other Transfers (Rs. in Cr.)

	Municipal Tier	2007-08	2012-13	2013-14	CAGR	Per Capita	No. of States
A. Recommended							
1	Municipal Corporations	6.2	4.5	25.3	9.7	4.5	7
2	Municipalities	0.0	0.1	0.1	-78.3	0	7
3	Nagar Panchayats	0.0	0.1	0.1	0	0.1	6
	Sub Total	6.2	4.7	25.5	9.8	2.5	7
	Sub Total *	21	25	27	4.4	3	8
B. Actually Transferred							
1	Municipal Corporations	6.2	3.4	0.5	-33.2	0.1	7
2	Municipalities	0	0.1	0.1	0	0	7
3	Nagar Panchayats	0	0.1	0.1	0	0.1	6
	Sub Total	6.2	3.6	0.7	-28.4	0.1	7
	Sub Total *	125	796	1422	56.9	142	9
	% of Transfer	100.0	76.6	2.7			

Source: Statements submitted by the state governments to the 14 FC

Note: Some states provided data only on SFC recommendations or actual releases. The sub-totals with * mark refers to the total SFC recommendations or actual transfers made by all reporting states which is given in the last column

Figure 5.8: Per Capita SFC Grants Total- 2013-14 (in Rs)

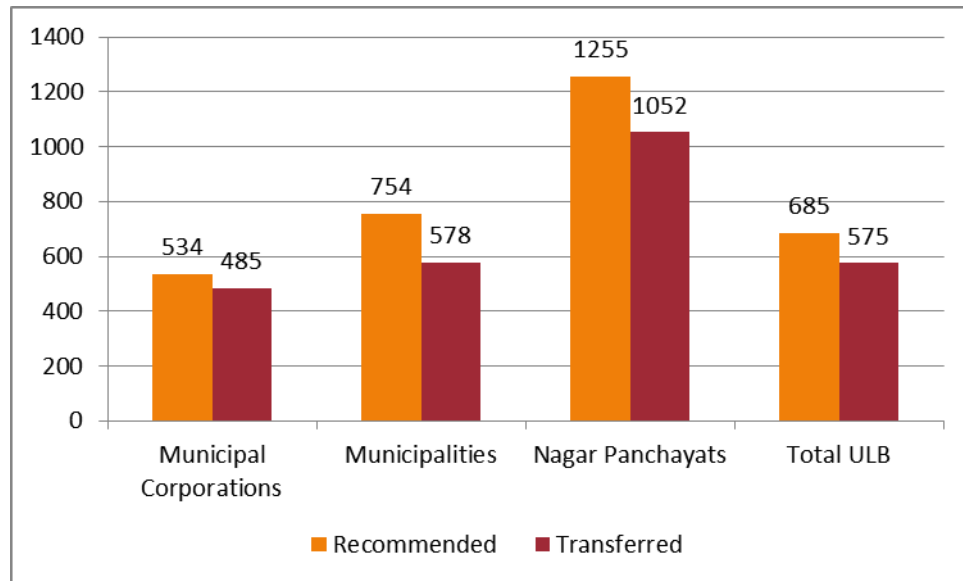


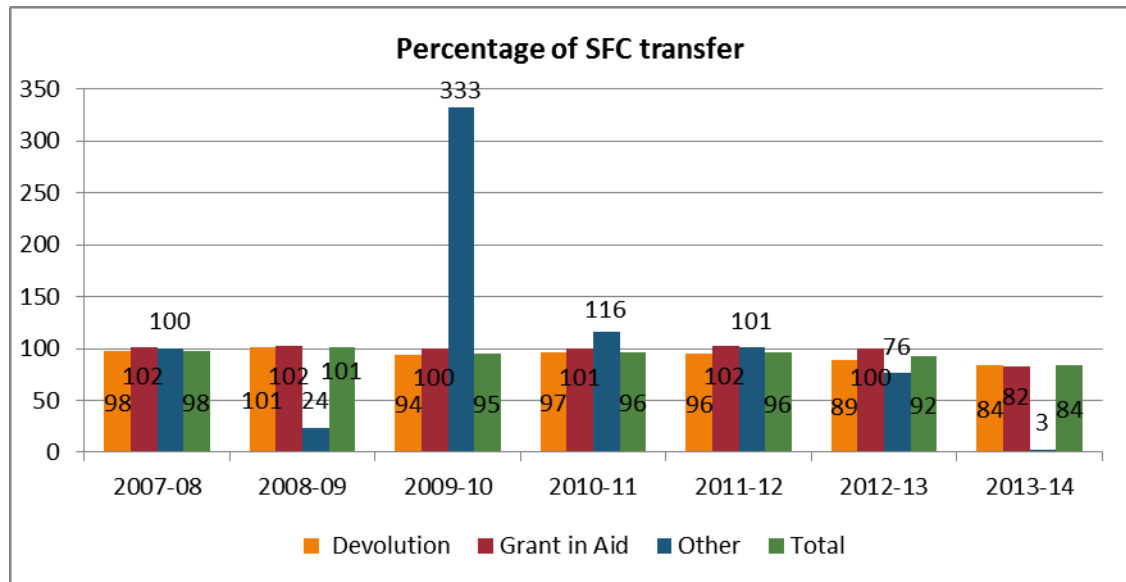
Table 5.8: Transfer of Resources to ULBs - SFC Total (Rs. in Cr.)

#	Municipal Tier	2007-08	2012-13	2013-14	CAGR	Per Capita	No. of States
A. Recommended							
1	Municipal Corporations	1688	4846	4878	19.8	534	11
2	Municipalities	1982	4561	4501	15.3	754	11
3	Nagar Panchayats	797	2045	2287	20.3	1255	8
	Sub Total	4466	11451	11666	18.0	685	11
	Sub Total *	7471	15806	12000	7.7	464	13
B. Actually Transferred							
1	Municipal Corporations	1664	4197	4428	17.1	485	11
2	Municipalities	1928	4272	3451	9.1	578	11
3	Nagar Panchayats	768	1764	1917	16.5	1052	8
	Sub Total	4360	10232	9796	13.8	575	11
	Sub Total *	10061	23729	20701	10.4	1153	13
	% of Transfer	97.6	89.4	84.0			

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

Note: Some states provided data only on SFC recommendations or actual releases. The sub-totals with * mark refers to the total SFC recommendations or actual transfers made by all reporting states which is given in the last column

Figure 5.9: Percentage of SFC Recommendations and Transferred



Finance Commission Transfers

5.21. Transfers from central government are broadly of two types viz., FC related transfers and transfers under schemes and projects like JNNURM, SJSRY or similar such schemes. After 73rd and 74th CAA, FCs has been recommending grants to ULBs

during the last two decades. There has been almost a four-fold increase in 12 and 13 FC grants to ULBs from Rs.986 Cr. in 2007-08 to Rs.3,760 Cr. in 2012-13, a CAGR of about 30.7%. The transfers appear to be more in case of municipalities (Rs.1,815 Cr. in 2012-13) and less in case of NPs with Rs.559 Cr. while MCs got Rs.1,386 Cr. (table 5.9). As the transfers by FCs are based on formulae, which vary from FC to FC there are also variations in transfers to states. Per capita FC transfers seem to be high in Meghalaya with Rs.571 followed by Himachal Pradesh with Rs.558 in 2012-13. There are wide variations in such transfers between states and tiers within the state (Annex 5.12).

Table 5.9: Source of Revenue - Central Government Transfers (Rs. in Cr.)

#	Municipal Tier	2007-08	2012-13	CAGR	Per Capita	No. of States
A. Transfer from Central Government						
1	Municipal Corporations	2,452	2,994	4.1	208	18
2	Municipalities	982	2,255	18.1	245	22
3	Nagar Panchayats	81	138	11.2	49	17
	Sub Total	3,515	5,387	8.9	207	23
B. Transfer from 12th and 13th Finance Commission						
1	Municipal Corporations	288	1,386	36.9	95	18
2	Municipalities	624	1,815	23.8	182	19
3	Nagar Panchayats	74	559	49.7	156	15
	Sub Total	986	3,760	30.7	135	20
C. Total						
1	Municipal Corporations	2,739	4,380	9.8	304	18
2	Municipalities	1,606	4,070	20.4	442	22
3	Nagar Panchayats	155	697	35.0	247	17
	Total (A+B)	4,501	9,147	15.2	351	23

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

Central Government Transfers - Others

5.22. The ULBs get funds under different schemes sponsored by GoI. During 2007-08, they received over Rs.3,515 Cr. which increased to Rs.5,387 Cr. in six-years i.e., by 2012-13 with a per capita of Rs.207. The MCs received larger share compared to municipalities and NPs, as can be seen from table 5.9. There are variations between different tiers of ULBs and between states (Annex 5.13). In Kerala MCs got highest per capita transfers with Rs.2,132 and municipalities in J&K got the highest per capita of over Rs.3,304 and NPs in Himachal Pradesh got the highest per capita of about Rs.713.

Other Receipts

5.23. Other miscellaneous and sundry receipts of ULBs was Rs.1,355 and Rs.4,234 Cr. constituting 2.7% and 4.4% of the total revenues in 2007-08 and 2012-13 respectively, as can be seen from table 5.1. Only 18 states provided data on 'Other Receipts'. There are wide variations between states in the share of 'Other Receipts'. Their share was very high in with more than 30% in Assam and more than 10% in Uttar Pradesh and in other states it was very marginal (Annex 5.1).

Revenue Mobilization Efforts

5.24. The state governments provided details of efforts made by them to mobilize internal resources to strengthen the municipal finances. Seventeen state governments give details of their efforts while the others either did not respond or gave insufficient information. The efforts made by state governments include removal of hindrances for levy of property tax in Andhra Pradesh, notification of Bihar Municipal Tax (Assessment, Collection and Recovery) Rules, 2013, raising the percentage of entertainment tax and cable TV tax in Gujarat, levy of 10% surcharge on state excise duty and transferring the collections to ULBs and PRI's on population basis in Chhattisgarh, etc. and details are discussed in the next chapter.¹⁴⁷

Expenditure Pattern

5.25. Municipal expenditure is of two types - revenue and capital. The ULBs also incur welfare and other expenditure on unforeseen activities. The states provided overall expenditure data and not item-wise details under revenue and capital heads, though sampled ULBs provided such details as we would see later. The overall expenditure - both revenue and capital - was Rs.44,554 Cr. which increased to Rs.94,286 Cr. - more than doubled between 2007-08 and 2012-13. Revenue expenditure was 65.8% to total expenditure in 2007-08 which marginally declined to 63.7% by 2012-13 and the capital expenditure which was 34.2%, increased by 2.1% during the same period, a healthy sign. In case of MCs the ratio between revenue and capital expenditure remained the same during the period while in municipalities and NPs revenue expenditure declined by 7.9% and 5.7% respectively and consequently the capital expenditure increased accordingly which is a healthy sign (table 5.10). However, variations between states preponderate.

¹⁴⁷ Information provided by the state governments.

Table 5.10: Municipal Revenue and Capital Expenditure (Rs. in Cr.)

#	Municipal Tier	2007-08	2012-13	CAGR	Per Capita	No. of States
A. Revenue Expenditure						
1	Municipal Corporations	21,771 (65.9)	46,169 (65.8)	16.2	2,869	19
2	Municipalities	5,639 (62.8)	10,419 (54.9)	13.1	962	23
3	Nagar Panchayats	1,892 (74.2)	3,510 (68.5)	13.2	982	17
	Sub Total	29,302 (65.8)	60,098 (63.7)	15.4	1,986	24
B. Capital Expenditure						
1	Municipal Corporations	11,252 (34.1)	24,020 (34.2)	16.4	1,491	20
2	Municipalities	3,341 (37.2)	8,556 (45.1)	20.7	790	22
3	Nagar Panchayats	659 (25.8)	1,612 (31.5)	19.6	424	21
	Sub Total	15,252 (34.2)	34,188 (36.3)	17.5	1,130	24
	Total A + B	44,554	94,286	1562.5		

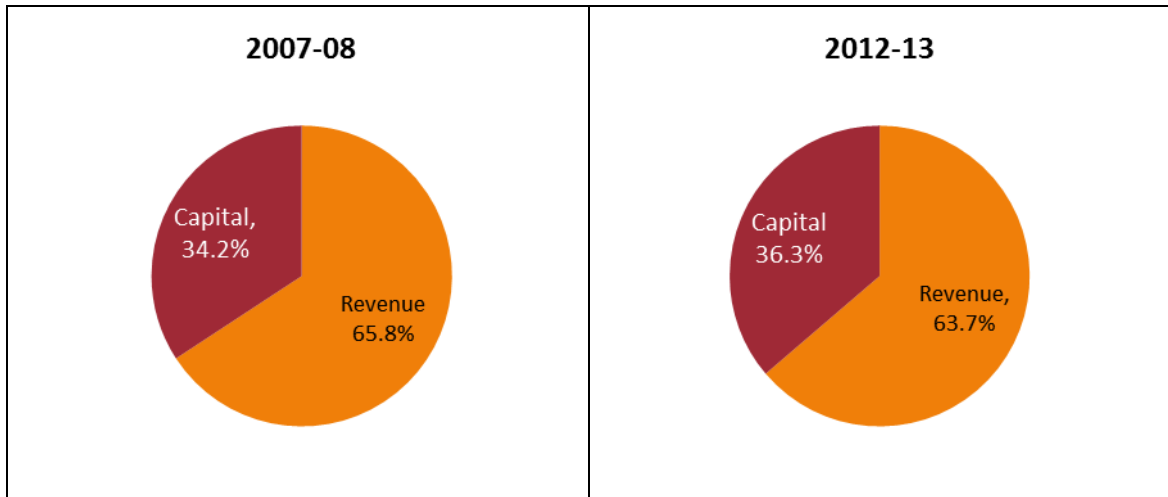
Source: Topic Notes and Statements Submitted by State Governments to the 14FC

Note: Figures in bracket refers to percentage to the total.

5.26. The revenue expenditure in ULBs of 24 states was Rs.29,302 Cr. in 2007-08 constituting 65.8% of the total expenditure which doubled to Rs.60,098 Cr. by 2012-13 which constitutes 63.7% of the total expenditure, as can be seen from fig.5.10. The per capita revenue expenditure was Rs.1,986 in 2012-13. It was almost one-and-a-half times more. The average in MCs is Rs.2,869, municipalities Rs.962 and NPs Rs.982. The CAGR is 15.5% over a six-year period and 16.2% in MCs and 13.1% and 13.2% in municipalities and NPs respectively. There are state wide variations (Annex 5.14).

5.27. The capital expenditure in the ULBs was Rs.15,252 Cr. constituting 34.2% of the total expenditure in 2007-08, which more than doubled by 2012-13 to Rs.34,188 Cr. constituting 36.3% of the total expenditure - a CAGR of 17.5%. In the MCs the per capita investment was Rs.1,491 while municipalities and NPs invested only Rs.790 and Rs.424 respectively (table 5.10). There are wide variations between states in capital expenditure (Annex 5.15). This broadly explains better performance of MCs in service delivery in terms of water supply, sewerage, drainage etc., as we have seen in Chapter-3.

Figure 5.10: Revenue and Capital Expenditure – Trends



Revenue Income and Expenditure

5.28. The revenue income - from taxes, non-taxes and assignments - has increased significantly over a six year period – 2007-08 and 2012-13, from Rs.30,702 Cr. to over Rs. 56,233 Cr., as can be seen from table 5.11. But revenue expenditure increased from Rs.29,302 Cr. to

Box 5.5: Per capita Revenue and Capital Expenditure

The per capita revenue expenditure in the ULBs of reporting states is Rs.1,986 -highest in MCs with Rs.2,869, in municipalities Rs.962 and in NPs Rs.982. The per capita capital expenditure among the ULBs in reporting states is Rs.1,130 – highest in MCs with Rs.1,469, in municipalities it is Rs.790 and in NPs Rs.424.

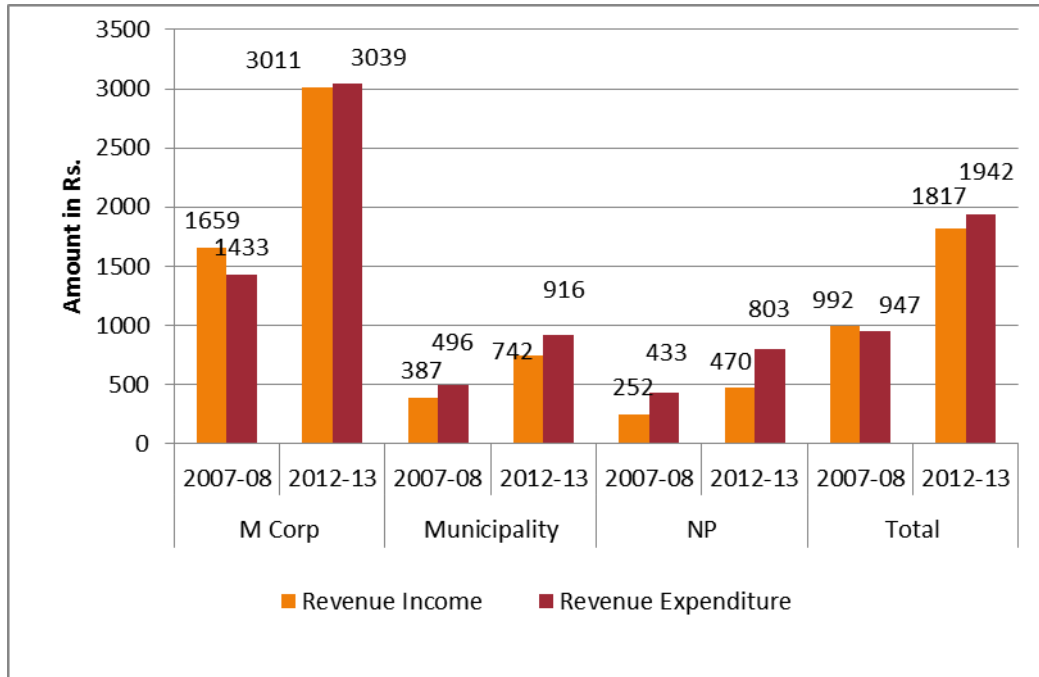
Rs.60,098 Cr. indicating the expenditure growth is more than income growth. Similar pattern can be seen in the three tiers of ULBs. The per capita revenue income and expenditure over a six year period can be seen from fig. 5.11. In 2012-13 while the revenue income was only Rs1,817 the revenue expenditure was Rs. 1,942. Both income and expenditure was very high in MCs compared to municipalities and NPs.

Table 5.11: Municipal Revenue Income and Revenue Expenditure (Rs. in Cr.)

#	Particulars	M Corp		Municipality		NP		Total	
		2007-08	2012-13	2007-08	2012-13	2007-08	2012-13	2007-08	2012-13
1	Revenue Income	25,197	45,734	4,401	8,443	1,104	2,056	30,702	56,233
2	Revenue Expenditure	21,771	46,169	5,639	10,419	1,892	3,510	29,302	60,098

Source: Topic Notes and Statements Submitted by State Governments to the 14FC

Figure 5.11: Per Capita Revenue Income and Expenditure (in Rs.)



Performance Ranking

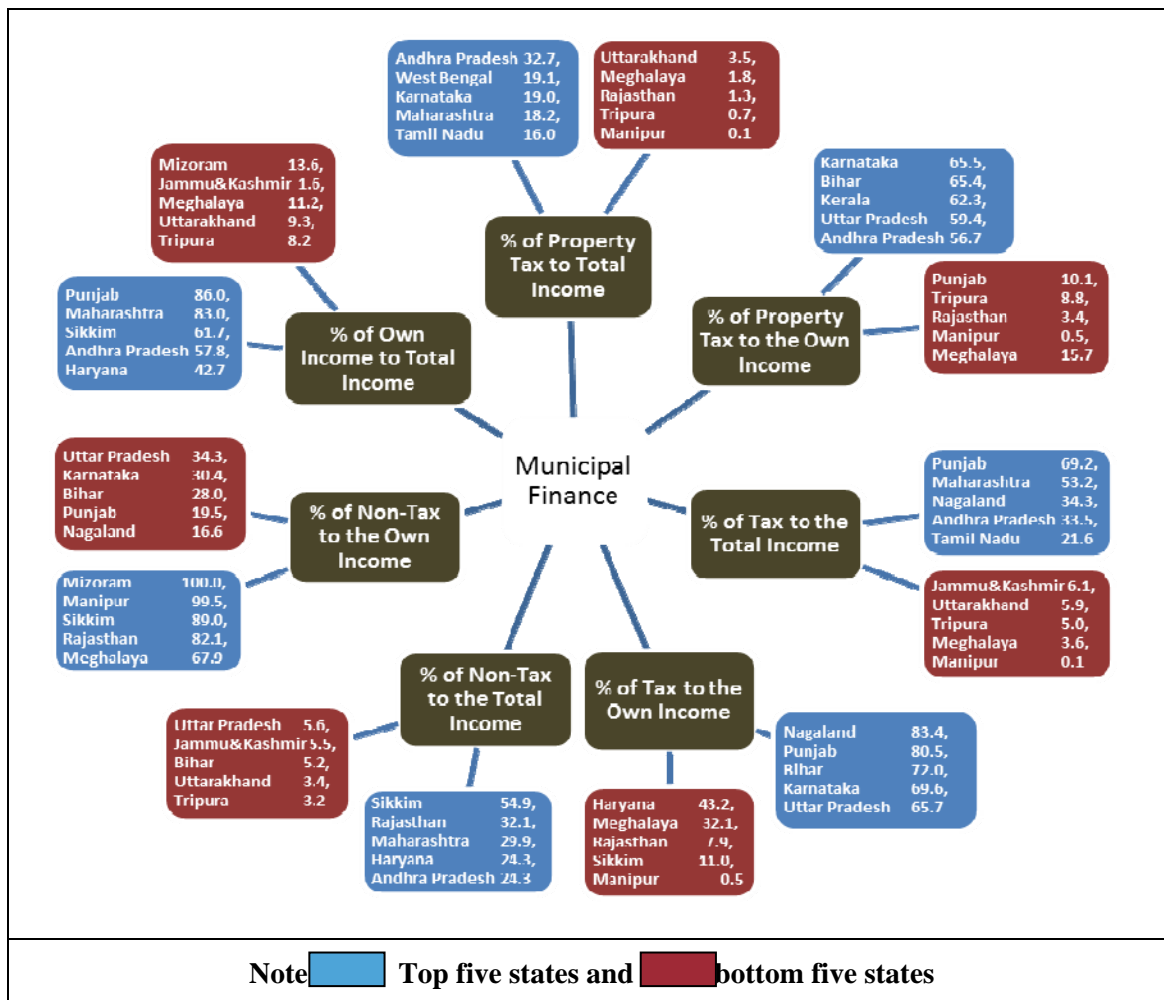
5.29. We made attempt to rank the states based on their performance in mobilizing resources from own sources and expenditure pattern. We have listed five top performing states and bottom five states under each category (fig. 5.12). For example, on the indicator of percentage of property tax to own revenues Karnataka (65.5%), Bihar (65.4%), Kerala (62.3%), Uttar Pradesh (59.4%) and Andhra Pradesh (56.7%) are better performers while Meghalaya (15.7%), Punjab (10.1%), Tripura (8.8%), Rajasthan (3.4%), Manipur (0.5%) are the bottom five states, while the national average was 30.3% in 2012-13. Similarly, on the indicator of percentage of property tax to total revenues Andhra Pradesh (32.7%), West Bengal (19.1%), Karnataka (19%), Maharashtra (18.2%) and Tamil Nadu (16%) are the top five states while Uttarakhand (3.5%), Meghalaya (1.8%), Rajasthan (1.3%), Tripura (0.7%) and Manipur (0.12%) are the bottom five states while the national average was 15.6%. Similar ranking has been made on percentage of tax revenues to the own revenues and the total revenues, percentage of non-tax revenues to own and total revenues, percentage to own revenues and total revenues, as also revenue expenditure to total expenditure and capital expenditure to total expenditure.

Summary – State

5.30. The study clearly brings out that the share of municipal own revenues declined from 56% to 52% over a five-year period i.e., between 2007-08 to 2012-13. Secondly, revenues from own tax sources also declined from 37% to 32% during the period and the revenues from non-tax sources, however, marginally improved by 1% i.e., from 19% to 20% during the period. Thirdly, the share from all other sources including fiscal transfers, devolutions, grant from state and central governments, FC and SFC transfers, etc., increased from 44% to 48% during the period. There are variations between the states as FC's transfers are reformed link. Fourthly, central transfers from FCs and grants under different schemes increased from 9% to 10% i.e., from Rs.4,501 Cr. to Rs.9,147 Cr. in actual terms. They include grants under JNNURM, UIDSSMT and IHSDP, etc. There appears to be slowing down of grants under this head for several reasons viz., extended period for JNNURM and slowing down in major centrally sponsored schemes and reform linked transfers in case of performance grant to states, etc. Finally, municipal expenditure almost grew two fold from Rs.44,554 Cr. to Rs.94,286 Cr. Revenue expenditure declined from 66% to 64% and consequently capital expenditure increased by 2% from 34% to 36%. It is possible, that in many states, there have been restrictions on recruitment of new staff and resorting to outsourcing of functions and functionaries, which may have contributed to this decline in revenue expenditure.

5.31. There do not seem to be any significant efforts to usher in municipal reforms in several states. Even those relating to JNNURM and 13 FC reform process has been slow during the last few years after the initial euphoria or enthusiasm. There is a low level of buoyancy in municipal tax sources and performance. Most states do not seem to be exploiting all the sources already provided in their statutes and consequently a culture of dependency has evolved and is increasing.

Figure 5.12: Municipal Finance - Performance Ranking of States



Sample Cities/Towns

5.32. The overall revenue and expenditure pattern in the 550 sample ULBs from 24 states is analysed in this section. Data from the sample cities/towns was received for taxes and non-taxes from 2007-08 to 2012-13, whereas for other sources of income data was received for four years i.e., from 2009-10 to 2012-13. The analysis, therefore, relates to different periods for taxes and non-taxes and other sources of income. One limitation in the data is that not all ULBs sent requested data on all revenue sources and expenditure and as a result analyses do not cover all 550 sample ULBs and varies from source to source. Another limitation is that in Himachal Pradesh the O&M and capital expenditure was clubbed as a result of which analysis became difficult and shown as O&M expenditure. There are also gaps in the data provided by several ULBs.

Municipal Revenues – Macro Analysis

5.33. The share of different components of municipal revenues varies from state to state and even from tier-to-tier in the same state. The total revenues from all sources was Rs.47,367 Cr. which increased to Rs 67,430 Cr. between 2009-10 to 2012-13 – a CAGR of 12.5 percent (table 5.12). Tax revenues of sample ULBs was Rs.17,594 Cr. in 2009-10 constituting 37.1% of all revenues and this increased to Rs.25,327 Cr. by 2012-13. But the percentage share of tax revenues to total revenues remained more or less at the same level of 37.6 % during the period. The revenues from non-tax sources

Table 5.12: Municipal Revenues from all Sources

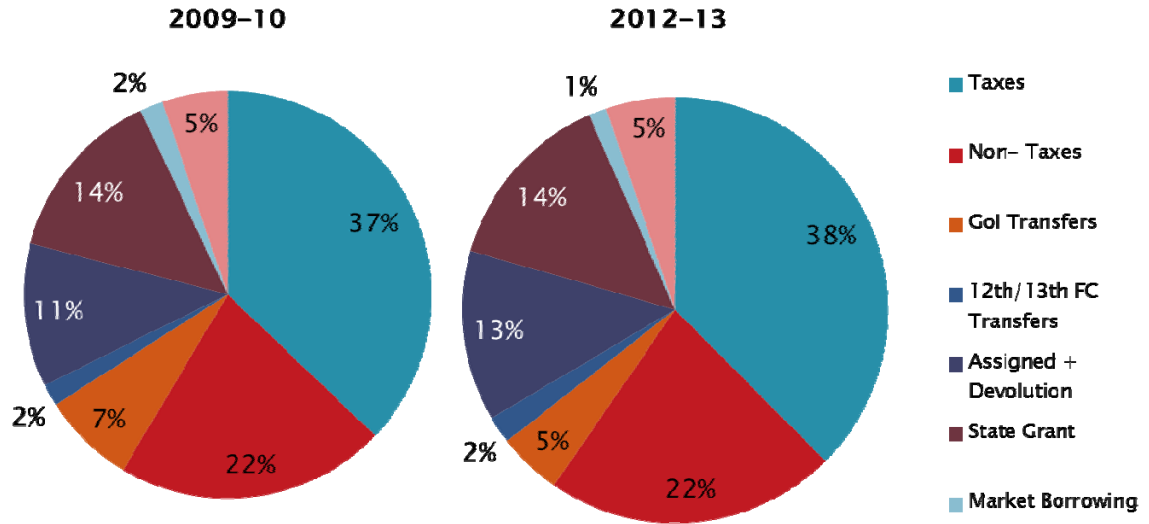
Item	M.Corp		M		NP		Total	
	2009-10	2012-13	2009-10	2012-13	2009-10	2012-13	2009-10	2012-13
Taxes	17,212 (38.8)	24,805 (39.4)	342 (15.1)	467 (14.4)	40 (5.4)	56 (4.6)	17,594 (37.1)	25,327 (37.6)
Non- Taxes	9,803 (22.1)	14,316 (22.7)	279 (12.3)	426 (13.1)	54 (7.3)	130 (10.8)	10,136 (21.4)	14,871 (22.1)
Own Sources	27,015 (60.9)	39,121 (62.1)	621 (27.4)	892 (27.5)	94 (12.7)	185 (15.4)	27,730 (58.5)	40,198 (59.6)
GoI Transfers	3,297 (7.4)	2,919 (4.6)	154 (6.8)	275 (8.5)	44 (5.9)	56 (4.7)	3,495 (7.4)	3,251 (4.8)
12/13 FC Transfers	724 (1.6)	1,114 (1.8)	76 (3.4)	211 (6.5)	24 (3.3)	68 (5.7)	824 (1.7)	1,393 (2.1)
Assigned + Devolution	4,589 (10.3)	7,514 (11.9)	576 (25.5)	858 (26.4)	220 (29.6)	363 (30.2)	5,385 (11.4)	8,735 (13)
State Grant-in- Aid	5,754 (13.0)	8,324 (13.2)	603 (26.6)	805 (24.8)	247 (33.3)	256 (21.3)	6,604 (13.9)	9,384 (13.9)
Market Borrowings	841 (1.9)	854 (1.4)	11 (0.5)	48 (1.5)	15 (2)	17 (1.4)	867 (1.8)	920 (1.4)
Others	2139 (4.8)	3133 (5.0)	223 (9.8)	161 (4.9)	99 (13.3)	256 (21.3)	2461 (5.2)	3549 (5.3)
Other Sources	17346 (39.1)	23859 (37.9)	1643 (72.6)	2357 (72.5)	648 (87.3)	1016 (84.6)	19637 (41.5)	27232 (40.4)
Total	44360 (100.0)	62979 (100.0)	2264 (100)	3249 (100)	742 (100)	1201 (100)	47367 (100)	67430 (100)

Source: Data Submitted by the Sample ULBs to the 14 FC

Note: Figure in bracket indicate the percentage to the total

Increased from Rs. 10,136 Cr. to Rs.14,871 Cr. but their share remained between 21% and 22% in 2009-10 and 2012-13 respectively (fig.5.13).

Figure 5.13.Components of Municipal Revenues in Sample Cities – Trends



5.34. The GoI transfers declined from Rs.3,495 Cr. to Rs.3,251 Cr. and from 7.4% to 4.8% to the total revenues during the period. The 12and 13 FC transfers marginally increased from Rs.824 Cr. to Rs.1,393 Cr. and from 1.7% to 2.1%. Assignments and devolutions increased marginally from Rs.5,385 Cr. to Rs.8,735 Cr. - from 11.4% to 13.0% during the period. State grants-in-aid increased from Rs.6,604 Cr. to Rs.9,384 Cr. but they remained at the same percentage level with about 14%. Market borrowings, though very marginally increased from Rs.867 Cr. to Rs.920 Cr., their percentage to total revenues declined from 1.8% to 1.4% between 2009-10 and 2012-13. The income from other sources increased from Rs.2,461 Cr. to Rs.3,549 Cr. but remained at the same level of little over 5% (table 5.12). From the data, it is clear that over a period of four-years i.e., 2009-10 to 2012-13, there has not been any change in the share of different revenue sources to the ULBs though there are variations from state to state (Annex 5.15). Share of different components of municipal revenues to total municipal revenues in sample cities in 2009-10 and 2012-13 can be seen in Annex 5.15

Box 5.6: External Sources

In eight ULBs - Ranebennur, Aurad and Karatagere (Karnataka), Manjholi (Madhya Pradesh), Lonar (Maharashtra), Bahuwa, Pipri and Renukoot (Uttar Pradesh)) - there are no internal income sources either from taxes or non-taxes and probably depend only on external sources of income viz., devolutions and transfers from governments, etc. There are 163 ULBs from 17 states, which have 90-100% income from external sources. Of them, 57 are from Uttar Pradesh, 28 from Madhya Pradesh, 20 from Karnataka and 11 from Odisha and the remaining from other states (**Annex 5.16**).

and fig.5.13. There are several ULBs which do not have any own revenues and depend exclusively on external sources (Box 5.6).

Share of Components to Own and Total Revenues

5.35. There are wide variations in the share of different components of municipal income to own and total revenues in the sample ULBs. Data is available on 478 ULBs only. In 2012-13 in **six** ULBs there was no income whatsoever from property tax. Its share to own sources of income constituted less than 10% in 104 ULBs, 10-20% in 73 ULBs, 20-30% in 64 ULBs, 30-50% in 98 ULBs, 50 to 100% in 118 ULBs and more than 100% in 15 ULBs. Similar variations exist in the share of property tax to total income. For example in 2012-13, in six ULBs there was no property tax income, in 388 the share was less than 10%, in 78 between 10-20%, in 34 between 20-30%, in 16 between 30-50%, in five ULBs between 50-100% and in one ULB the share of property tax was more than 100%. Similar pattern exists in other sources of revenue like professional tax, entry tax, user charges, other non-tax sources, etc. Annex 5.17 gives details of share of different components of municipal income to own and total revenues.

Municipal Own Revenues - Taxes and Non-taxes

5.36. The sample ULBs in 24 states mobilized from their own sources i.e., taxes and non-taxes - over Rs. 24,448 Cr. in 2007-08 and Rs.40,198 Cr. in 2012-13. The MCs mobilized a major share of over 97% of tax and non-tax revenues both in 2007-08 and 2012-13, as can be seen from table 5.13. The share of municipalities and NPs in own revenues is only 4%. The ULBs in Maharashtra mobilized most from tax sources (Annex 5.18).

Municipal Tax Revenues

5.37. There are wide variations between states in tax revenues. Average all-India per capita income was Rs.1,527 - highest being in Maharashtra with Rs.4,924 followed by West Bengal with Rs.1,741 and the lowest was in Manipur with only Rs.10. Among the larger states also there are variations. In Bihar and Rajasthan, it was as low as Rs.114 (Annex 5.19). Similar variations can be seen between different tiers of ULBs. The per capita income among the MCs in 2012-13 was Rs.1,740 while it was Rs. 250 in municipalities and only Rs 118 in Nagar Panchayats. Among the MCs, the per capita was Rs.5,073 in Maharashtra and Rs.2,434 in West Bengal. The lowest was in Bihar, Jammu & Kashmir, Jharkhand, Karnataka and Rajasthan, with less than Rs.100. In municipalities, the highest was in Punjab with Rs.1,244 followed by Goa with Rs.802.

Table 5.13: Municipal Tax and Non-tax Revenues of ULBs

Type	2007-08	2012-13	CAGR	Per Capita	No of Cities
A.Taxes					
Municipal Corporations	15,251(62.4)	24,805 (61.7)	10.2	1,740	136
Municipalities	273(1.1)	467(1.2)	11.3	250	198
Nagar Panchayats	30(0.1)	56(0.1)	13.3	118	169
Sub Total	15,553(63.6)	25,327(63)	10.2	1,527	198
B.Non Taxes					
Municipal Corporations	8,623(35.3)	14,316 (35.6)	10.7	1023	131
Municipalities	224(0.9)	426(1.1)	13.7	245	191
Nagar Panchayats	47(0.2)	130(0.3)	22.6	281	169
Sub Total	8,894(36.4)	14,871(37)	10.8	918	494
Total Own Income					
Municipal Corporations	23,873(97.7)	39,121(97.3)	10.4	2745	136
Municipalities	497(2)	892(2.2)	12.4	478	199
Nagar Panchayats	77(0.3)	185(0.5)	19.3	378	181
Total (A+B)	24,448(100)	40,198 (100)	10.5	2420	516

Source: Data Submitted by the Sample ULBs to the 14 FC

Note: Figure in bracket indicate the percentage to the total

Lowest was in Bihar and Jharkhand with about Rs.12 and Rs.54 per capita respectively. In case of NPs, Bihar have the highest with Rs.1,313 followed by Punjab with Rs.1,154. Lowest was in states like Jharkhand (Rs.16) and Uttar Pradesh (Rs.6) (Box 5.7 and Annex-5.19).

5.38. About two-thirds of total tax income of ULBs in the 24 states came from Maharashtra alone both in 2007-08 and 2012-13. The per capita income from tax sources vary significantly between states while the average

Box 5.7: Per Capita Income from Taxes

The average per capita tax among the sample ULBs is Rs.1,527, highest in Pimpri Chinchwad MC (Maharashtra) with Rs.7,532, highest among municipalities was Rs.2,151 in Sagwara (Rajasthan) and among NPs highest was Rs.3,146 in Gopalpurpur (Odisha). The average tax among MC, municipalities and NPs was Rs.1,740, Rs.250 and Rs.118 respectively.

was Rs.1,527 - the highest, as noted, was in Maharashtra followed by West Bengal, Goa, Kerala, Punjab and Tamil Nadu. The lowest per capita income was in states like Bihar and Rajasthan where it was little over Rs.100 and in Jharkhand it was Rs.38 and in Manipur it was as low as Rs.10. This signifies the inability or unwillingness of ULBs to mobilize resources from tax sources. This, however, does not under-estimate the states' economy, which influences the local tax potential.

5.39. The tax revenues include property tax, profession tax, entertainment tax and others. From all tax sources, the ULBs mobilized over Rs.15,553 Cr. in 2007-08 which increased to Rs.25,327 Cr. by 2012-13 (table 5.14). Among the tax sources the property

and octroi/entry taxes together contributed a lion's share of over 92% with a combined income of Rs.14,300 Cr. in 2007-08 and Rs.22,971 Cr. in 2012-13. The share of other tax sources like profession, entertainment and others is marginal with less

Table 5.14: Components of Municipal Tax Sources

Tax Component	2007-08 (Rs in Cr)	2012-13 (Rs in Cr)	CAGR	Per Capita (Rs)	No of Cities
Property Tax	5,555(35.7)	10,192 (40.2)	12.9	626	478
Professional Tax	227(1.5)	593(2.3)	21.2	134	118
Entertainment Tax	51(0.3)	68(0.3)	6.1	8	166
Octroi/Entry Tax	8,993(57.8)	13,167 (52)	7.9	2014	95
Others	728(4.7)	1,307(5.2)	12.4	94	337
Total	15,553(100.0)	25327(100.0)	10.2	1527	503

Source: Data Submitted by the Sample ULBs to the 14 FC

Note: Figure in bracket indicate the percentage to the total

than 8% with Rs.1006crore and Rs.1,968 Cr. with 6.5% and 7.8% in 2007-08 and 2012-13 respectively. The CAGR is highest in professional tax (21.2%) and lowest in entertainment tax (6.1%) (table 5.14).

Tax Revenues - Property Tax

5.40. Data on property tax is provided only by 478 sampled ULBs. Income from this in 2007-08 was Rs.5,555 Cr., which increased to Rs.10,192 Cr. over a six-year period by 2012-13 with a contribution of 35.7% and 40.2% respectively to the total tax revenues (table 5.14). State-wise, the 35 ULBs in Maharashtra and 26 ULBs in West Bengal mobilized Rs.2,763 and Rs. 684 Cr. respectively from property tax in 2007-08 and they increased to Rs.4,267 and Rs.1,780 Cr. respectively by 2012-13. In the 478 sample ULBs in 2012-13 the per capita revenue from property tax was Rs.626. In half the states the per capita income was less than the national average. In 2012-13, the ULBs in West Bengal and Maharashtra have highest per capita income with Rs. 1,677 and Rs.1,243 followed by Andhra Pradesh with Rs. 842. In several states the per-capita income from property tax is very low as in Bihar (Rs.98), Jharkhand (Rs.41), Rajasthan (Rs.42) and Tripura (Rs.65). There appears to be significant efforts in some of the states with high per capita property tax to streamline property tax levy and collection and constitution of property tax boards, as per the recommendations of 13 FC. The problem remains, however, with the states like Bihar, Jharkhand, Karnataka and Rajasthan. In North Eastern states it was much less (Annex 5.20).

5.41. The per capita income from property tax in MCs was Rs.708 in 2012-13. The MCs in West Bengal garnered Rs.2,351 per capita while their counterparts in

Maharashtra garnered Rs.1,277 in 2012-13. The lowest was in Jharkhand, and Rajasthan with Rs.50 or less. In municipalities, the national average was Rs.124 while in Andhra Pradesh it was highest with Rs.371 followed by Goa with Rs.247. In municipalities in Bihar, the per capita income was nil in 2012-13 while in Chhattisgarh, Haryana, Jharkhand, Madhya Pradesh, Odisha, Rajasthan and Uttar Pradesh, it was far less with two digits. In NPs, the per capita income in 2012-13 was only Rs.50 though NPs in Himachal Pradesh mobilized highest with Rs.274 followed by Punjab with Rs.205. In states like Uttar Pradesh, Rajasthan and Madhya Pradesh, it was around Rs.10 or less (Annex-5.20). Property tax is an important component of municipal own revenues. Its percentage to own revenues was 22.7 in 2007-08, which marginally increased to 25.3 by 2012-13. It constitutes 36 and 40 percent among the tax revenues of ULBs in 2007-08 and 2012-14 respectively. *We suggest that the property tax reforms like regular revision, strengthening assessment, levy and collection, improving billing and collection efficiency, removal of exemptions, penal clauses on illegal constructions, identifying un-assessed and under-assessed properties, etc., be prioritized by ULBs. The ULBs need to review its non-tax sources and periodically revise as per improvement in services as also to meet cost escalation. The property tax boards constituted as per 13 FC recommendations, but are not operational need to be made functional fully and take responsibility for correcting the ills and inadequacies in property tax administration. Where they have not been constituted, they should be constituted and operationalised.*

Profession Tax

5.42. Profession tax is an important but a low yielding source of revenue to ULBs. It is being levied in 24 states in 2011 in the country.¹⁴⁸ Only 118 sample ULBs from 15 states provided details of profession tax revenues over a six-year period. Total profession tax yield in these ULBs was about Rs.227 Cr. which increased to Rs.593 Cr. 2012-13. Eighty sample ULBs in four states viz., Tamil Nadu, Kerala, Gujarat and Andhra Pradesh mobilized almost 99 per cent of the tax in 2012-13 (Annex 5.21). MCs, particularly in Tamil Nadu, Kerala, Gujarat and Andhra Pradesh collected over 97 % of this tax. The revenue from this source in municipalities and NPs

Box 5.8: Per Capita Profession Tax

The average per capita profession tax among the sample ULBs was Rs.124, highest being in Chennai MC with Rs.440, among municipalities highest was Rs.174 in Adoor (Kerala) and among NPs highest was Rs.220 in Udayapur (Tripura). The average profession tax among MC, municipalities and NPs was Rs.144, Rs.45 and Rs.39 respectively.

¹⁴⁸Fourth Tamil Nadu State Finance Commission, p.84.

was meager. Several SFCs have been emphasizing on the need to exploit this source effectively and suggested to raise the ceiling on profession tax or rise to higher levels to enable the ULBs to mobilize more revenues from this source. The 11 FC suggested an upward revision of the ceiling by amending the constitution and also suggested that it should be made possible to change the ceiling through parliamentary legislation than constitutional amendment.¹⁴⁹ The 12 FC endorsed the suggestion to raise the ceiling on profession tax.¹⁵⁰ The 13 FC felt that the local bodies should be encouraged to fully exploit this tax.¹⁵¹ The GoI seem to have accepted the recommendation of the 12 FC but no action has been taken resulting in the loss of revenues to the ULBs.¹⁵² The Fourth Kerala SFC suggested that to avoid frequent constitutional amendments the ceiling may be raised to Rs.10,000 with a provision to increase it by 50 % every five years. *We suggest that the GoI should give effect to the decision already taken as this source has potential in all states, particularly the larger ones, to mobilize additional resources. Efforts should also be made by the state governments to enforce the laws relating to profession tax. The states are advised to study Gujarat, Kerala and Tamil Nadu practices.*

Entertainment Tax

5.43. Only 166 sampled ULBs from 16 states provided data on entertainment tax. The income from this tax in these states was a mere Rs.51 Cr. and about 90% of this came from three states viz., Tamil Nadu (Rs.24 Cr.), Kerala (Rs.13 Cr.) and Andhra Pradesh (Rs.8 Cr.), as can be seen from Annex 5.22. This indicates that the remaining 13 states could be mobilize only Rs.6 Cr. which is insignificant considering the potential in 2007-08. By 2012-13 the tax collection increased to over Rs.68 Cr. with a per capita of Rs.8 and most of the increase was in Kerala and Andhra Pradesh and in Tamil Nadu it remained at the same level and these three states contributed 87% of the tax. *The states should exploit entertainment tax effectively through improved methods of levy and collection.* Income from entertainment tax was uniformly low in all tiers of ULBs with less than Rs.10 per capita though it was about Rs.9 in MCs. The MCs in three states viz., Tamil Nadu, Kerala and Andhra Pradesh, mobilized more from entertainment tax. Among municipalities Kerala tops with Rs.40 per capita and among NPs Madhya Pradesh seem to be better with Rs.16, as can be seen from Annex 5.22.

¹⁴⁹ *Eleventh Finance Commission*, para. 3.46

¹⁵⁰ *Twelfth Finance Commission*, para. 8.23.

¹⁵¹ *Thirteenth Finance Commission*, para. 10.173. Similar suggestions were made by the *National Commission for Review of the Constitution*.

¹⁵² *The Fourth Kerala State Finance Commission*, para. 16.3.

Octroi / Entry Tax

5.44. Octroi was a significant source of revenue to the ULBs throughout India until it was abolished as it was considered regressive.¹⁵³ Several states replaced Octroi with other taxes like entry tax or started compensating the ULBs for the loss of income due to abolition of Octroi. Only 95 ULBs from 15 states provided data on Octroi / Entry Tax. The total income from this source was almost Rs.9,000 Cr. in 2007-08, which increased to Rs.13,167 Cr. by 2012-13 with a share of 57.82% and 52% respectively to the total tax revenues. In 2007-08, three states viz., Maharashtra (Rs.7,302 Cr.), Gujarat (Rs.1,169 Cr.) and Punjab (Rs.409 Cr.) contributed almost 99%. Similarly, in 2012-13, only Maharashtra and Tamil Nadu contributed almost 99% from this source (Annex 5.23). The per capita income from this source was Rs.2,014 in 2012-13. In states like Maharashtra, Odisha and Punjab, the MCs get more per capita income than other states, while municipalities in Punjab, Odisha and Goa get more per capita income from this source (Annex 5.23).

Other Taxes

5.45. The ULBs levy other taxes like D&O trades which are listed in the municipal Acts. Only 337 sampled ULBs from the 24 states provided data on this without details of what constitutes other taxes. From this source ULBs collected about Rs.728 Cr. and Rs.1,300 Cr. respectively in 2007-08 and 2012-13 respectively. Most income from this source was mobilized by MCs and very less by other tiers. For example, MCs in 2012-13 mobilized about Rs.1,193 Cr. constituting over 90% of total income from this source in the sampled ULBs. Among the MCs, the income from other taxes in 2012-13 was Rs. 1,193 Cr. with a per capita of about Rs.573 in Goa and Kerala and over Rs.380.00 in Haryana and Tamil Nadu, though the average for all MCs was only Rs.98. In municipalities, the per capita income was higher in Haryana and Rajasthan with over Rs.460 and in NPs, the per capita income from other tax sources was highest in Bihar with Rs.1,288 followed by Tamil Nadu with Rs.380 (Annex 5.24). As with other taxes, only five states viz., Gujarat, Haryana, Kerala, Maharashtra and, Tamil Nadu mobilized over 68%. Reports show that the ULBs are slack in the levy and collection of license fee under this head. For example, according to a report Greater Hyderabad Municipal Corporation seem to have collected Rs.24.27 Cr. from 39, 631 trade licence holders against 1,38,536 trade licences issued. A sample survey in some circles revealed that

¹⁵³Octroi was abolished in all states in India except in municipal corporations in Maharashtra. See National Institute of Public Finance and Policy (2011), *Opp.Cit.* P.28.

over 24,000 had not obtained licences. This is one important source which the ULBs can streamline by plugging the leakages and strict administrative action.¹⁵⁴

Own Revenues - Non-Tax Revenues

5.46. Non-taxes are another significant source of income to the municipal bodies. The total income from non-taxes was Rs.8,894 and Rs.14,871 Cr. in 2007-08 and 2012-13 respectively with a share of about 22% of municipal revenues from all sources. Among

Box 5.9: Per Capita income from Non-Taxes

The average non-tax among the sample ULBs is Rs.918, highest being in Mumbai MC (Maharashtra) with Rs.5,870, among the municipalities highest was Rs.3,128 in Sri Nayanadeviji (Himachal Pradesh) and among the NPs highest was Rs.6,995 in Katra (J&K). The average tax among MC, municipalities and NPs was Rs.1,023, Rs.245 and Rs.281.

the non-taxes, water charges constitute about one-sixth with Rs.1,472 Cr. in 2007-08 which declined to 13.85% by 2012-13 though income increased to Rs.2,060 Cr. Other user charges like conservancy, parking fee, etc., constituted about one-third in 2007-08 which increased to over 48% by 2012-13 indicating that ULBs started collecting user charges more across the country. Non-tax income from 'other sources' is significant with about 50% in 2007-08 which declined significantly to 37.4% by 2012-13. From the foregoing it is clear that the trend is towards levy of user charges and minimizing the levy and collection of other non-taxes (table 5.15). Highest and lowest per capita income from non-taxes is given Box 5.9.

Table 5.15: Municipal Income from Non-tax Sources

Charges	2007-08		2012-13		CAGR	Per Capita (Rs)	No of Cities
	Income (Rs in Cr)	%	Income (Rs in Cr)	%			
Water Charges	1,472	16.5	2,060	13.8	7.0	174	300
Fees/User charges	2,958	33.3	7,239	48.7	19.6	552	380
Others	4,465	50.2	5,573	37.5	4.5	461	350
Total	8,894	100.0	14,871	100.0	10.8	918	491

Source: Data Submitted by the Sample ULBs to the 14 FC

Note: Figure in bracket indicate the percentage to the total

5.47. In non-taxes also, ULBs in Maharashtra seem to be mobilizing most with about Rs.9,300 Cr with a per capita of over Rs.2,700. Four states viz., Haryana, Himachal Pradesh, Maharashtra and West Bengal mobilized more than Rs.1,000 per capita and all

¹⁵⁴ 'GHMC Turns blind eye to trade licence fee defaulters', *The Times of India*, Hyderabad, March 12, 2014, p.2

others far less with Bihar and Uttar Pradesh with per capita of Rs.26, and Rs.9 respectively (Annex 5.25).

Water Charges

5.48. Water charges are levied to meet the O&M costs. Only 300 sampled ULBs provided data. The water charge levy is based either on volumetric or on a flat-rate system. Total income from water charges in 2007-08 was Rs.1,472 Cr. which increased to Rs.2,060 Cr. by 2012-13. The per capita in 2012-13 was Rs 174 with a CAGR of seven percent. Three states viz., Gujarat (Rs.152 Cr.), Maharashtra (Rs.1,213 Cr.) and Tamil Nadu (Rs.375 Cr.) collected about 85% of water charges, thereby indicating in other states the income is far less, as can be seen from Annex 5.26. The average per capita income from this source in Himachal Pradesh was Rs.581 followed by Maharashtra and Tamil Nadu with Rs.385 and Rs.329 respectively in 2012-13. The MCs mobilized almost 97% from this source with a per capita of Rs.188 and Himachal Pradesh, Maharashtra and Tamil Nadu have higher per capita income than MCs in other states. The income to municipalities and NPs from this source is too meager (Annex - 5.26).

Fees and User Charges

5.49. In 2007-08, income from fee and user charges was Rs.2,958 crore which more than doubled to Rs.7,239 Cr. by 2012-13 (Annex - 5.27). The CAGR of fees and user charges is 19.6 % which is much higher than the water charges with only seven percent (table 5.15). As with water charges, the MCs mobilized over 97% from user charges in 2012-13. Average per capita income among MCs was Rs.612 while in Maharashtra it was Rs.1,515 followed by West Bengal with Rs.1,371. The MCs in Assam, Bihar, Goa, Jammu and Kashmir, Madhya Pradesh, Uttarakhand and Uttar Pradesh collected far less from this source (Annex 5.27). *Similarly, the user charges need to be rationalized and constitution of municipal services regulatory commission being suggested to address this issue. User charges need to be revised by linking to improvements in services.*

Other Non-Taxes

5.50. The ULBs levy and collect other non-taxes like fines, etc. Though the ULBs did not provide details of what other non-taxes include, income from this source is substantial; at least in some states. Only 350 of the 550 sampled cities/towns provided data on other non-tax income. The income from this source was Rs.4,457 and Rs.5,564

Cr. in 2007-08 and 2012-13 respectively. In 2007-08 over 77% of income from other non-taxes came from two states viz., Maharashtra and West Bengal (Annex - 5.28).

Similarly, in 2012-13 little over 71% of income came from these two states though there was substantial increase in Maharashtra; there was a decline in West Bengal. In almost all states there was an increase

Box 5.10: Per capita Own Revenues

The average own revenue sources among the sample ULBs is Rs.2420, highest being in Mumbai MC (Maharashtra) with Rs.13283, among the municipalities highest was Rs.3243 in Sagwara (Rajasthan) and among the NPs highest was Rs.8359 in Katra (J&K). The average tax among MC, municipalities and NPs was Rs.2745, Rs.478 and Rs.378.

though, the percentage vary significantly. The MCs collected 95% income from other non-taxes. Per capita income from this source to MCs was about Rs.500 in 2012-13. The MCs in Maharashtra, Haryana, Kerala and West Bengal seem to be mobilizing more while those in Assam, Bihar and Chhattisgarh less. Highest and lowest per capita income from own sources are given in Box 5.10.

Central Government Transfers

5.51. The GoI under different schemes and projects transfer funds for the ULBs which amounted to Rs.3,251 Cr. in 2012-13 with a per capita of Rs.289 in 306 ULBs which provided data. As the funds under the schemes like JNNURM, UIDSSMT flow to select/identified ULBs as per the scheme guidelines, some states got more and others less from this source. But transfers from this source actually declined between 2009-10 and 2012-13 in terms of contribution to the total income as well in absolute terms. The reason could be the project funding was more during the initial years of the projects. As can be expected, MCs got greater chunk of GoI transfers than municipalities and NPs (Annex 5.29).

Finance Commission Transfers

5.52. Total transfers from 12 and 13 FCs increased from Rs.824 Cr. to Rs.1,393 Cr. between 2009-10 and 2012-13 in 483 ULBs which provided details. The transfer from the Finance Commission has contributed 2.1% of the total revenues of the ULBs. The transfers to MCs were more with almost 80% and municipalities and NPs the remaining (Annex 5.30).

State Assignments and Devolutions

5.53. From assignments and devolutions, the 369 sampled ULBs received Rs.8,735 Cr. in 2012-13 with a per capita of Rs.759, though in some states it was high - Rs.1,330 in

Haryana and Rs.1,279 in Madhya Pradesh (Annex 5.31).The contribution from the state assignments and devolutions to the total income of ULBs has increased marginally from 11.4% in 2009-10 to 13% in 2012-13. Most part of the devolutions went to MCs as population is the criteria for devolutions.

Grants-in-aid

5.54. There has been an increase in state's grants-in-aid to ULBs - they increased from Rs.6,604 Cr. to Rs.9,384 Cr. between 2009-10 and 2012-13 and only 356 ULBs provided details. However, the contribution of Grants-in-aid to the total income of ULBs has remained at same level of 13.9% in 2009-10 and 2012-13. Grants-in-aid seem to be very high in Gujarat with a per capita of Rs.2,611 followed by Tripura with Rs.1,374 (Annex 5.32). The MCs received more grants-in-aid than the other two-tiers, however, in term of percentage to the total income it is doubled in municipalities and NPs.

Market Borrowings

5.55. Market or institutional borrowings seem to be less popular among ULBs in the country. Only 62 of the 550 sample ULBs from 10 states mobilised funds from this source (Annex 5.33).The states borrowed about Rs.920 Cr. during 2012-13 with ULBs in Maharashtra borrowing over Rs.365 Cr. and two ULBs in Haryana borrowing only Rs.2 Cr. MCs borrowed almost 93% of the total borrowings. *The state governments should remove the restrictions on the borrowing powers of the ULBs and give them the freedom based on their credit rating to mobilize resources. Credit rating of ULBs should be made mandatory at regular intervals, which will develop spirit of competition between cities/towns and also enable those who have better rating to access funds of the capital market or float bonds for capital investment.*

Revenues from Other Sources

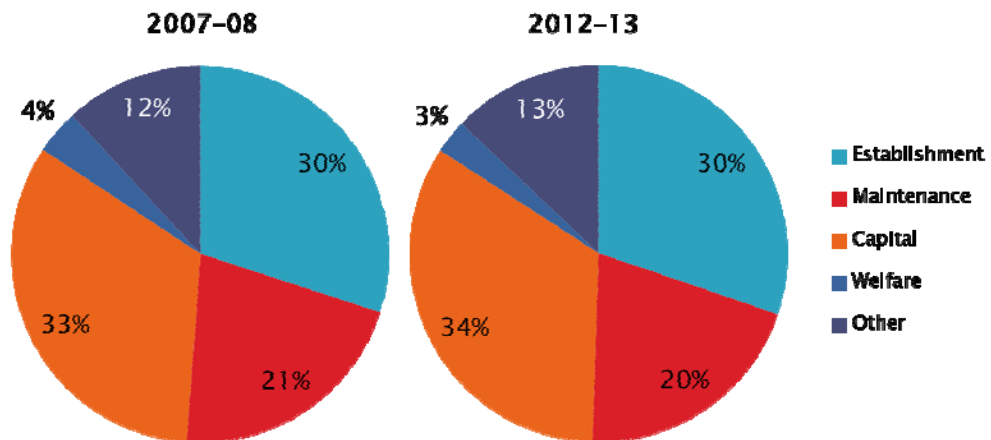
5.56. The ULBs get substantial income from other miscellaneous sources as well. In 2009-10 the 220 ULBs from 17 states mobilized Rs.2,461 Cr. with a per capita of Rs.292 which increased to Rs.3,559 Cr. by 2012-13 with a per capita of Rs.421. There are variations between states. In 2012-13, ULBs in Haryana mobilized Rs.1,917 per capita while Uttar Pradesh and Andhra Pradesh mobilized over Rs.700 per capita. As with other sources of revenue, the MCs mobilized over 88% of the total revenues from this source and the remaining by municipalities and NPs (Annex-5.34). *The inefficiencies in mobilizing internal revenues is an area of concern and the ULBs should address this on a priority to mobilize resources. The ULBs also should exploit the*

untapped sources which municipal Acts empower them. The internal mobilization will, to some extent, bridge the finance gap and allow them functional autonomy.

Municipal Expenditure

5.57. The municipal expenditure consists of establishment, maintenance, capital, welfare and others. The total expenditure of the sample ULBs which was over Rs.33,000 Cr. in 2007-08 and increased to over Rs.71,500 Cr. with a per capita of Rs.4,307 in 2012-13. Over a period of six years between 2007-08 and 2012-13 though the overall and component-wise expenditure doubled, percentage of expenditure on different components more or less remained at the same level (fig 5.14 and table-5.16). Tier-wise trends indicate that the percentage of establishment expenditure was little higher in municipalities in 2007-08 compared to MCs and NPs but broadly at the same level in 2012-13; NPs spent little more on maintenance than MCs and municipalities; capital expenditure remained at the same level in MCs but increased in municipalities and NPs during the period; very marginal decline in welfare expenditure in all tiers and other expenditure was around 12-13% in MCs and very marginal in other tiers (Annex 5.35).

Figure 5.14: Municipal Expenditure - Trends



Revenue Expenditure

5.58. Revenue expenditure broadly consists of salaries, pension and other service benefits to the employees, maintenance of infrastructure and assets, payment of interest on the borrowings, etc. The establishment expenditure which was Rs.9,928 Cr. in 2007-08 more than doubled to Rs.21,620 Cr. by 2012-13 with a CAGR of 16.8% . Despite, doubling of the expenditure, its share in total expenditure remained at 30%, which is broadly the norm for establishment expenditure. Expenditure on infrastructure

maintenance accounted 21% of total expenditure in 2007-08 marginally declined by 2012-13 though the actual and per capita expenditure more than doubled (table 5.16) and tier-wise details can be seen from Annex 5.35.

Table 5.16: Municipal Expenditure – Trends

Component	2007-08 (Rs in Cr)	2012-13 (Rs in Cr)	CAGR	Per Capita (Rs)	No of Cities
Establishment	9,928 (30.0)	21,620 (30.2)	16.8	1,311	515
Maintenance	6,983 (21.1)	14,522 (20.3)	15.8	883	509
Revenue	16,911 (51.1)	36,142 (50.5)	16.4	2,192	515
Capital Expenditure	10,983 (33.2)	24,054 (33.6)	17.0	1,460	485
Welfare Expenditure for citizens	1,264 (3.8)	2,068 (2.9)	10.3	192	275
Any other (pl. specify)	3,920 (11.8)	9,250 (12.9)	18.7	2,738	93
Grand Total	33,078 (100.0)	71,514 (100.0)	16.7	4,307	516

Source: Data Submitted by the Sample ULBs to the 14 FC

Note: Figure in bracket indicate the percentage to the total

5.59. Most sampled ULBs also provided item-wise expenditure under each component but there are variations in the number of states and the ULBs which provided data which makes the comparison difficult. For example, details of establishment expenditure was provided under three heads viz., salaries and wages, pensions and others. State-wise and tier-wise details of establishment expenditure are given in Annex 5.35 A to 5.35 C. Similarly, maintenance expenditure was provided in different heads viz., water supply, buildings, community assets, roads, street lights, sanitation, etc. State-wise and tier-wise details of revenue expenditure are given in Annex 5.36 A to 5.36 G. There are also ULBs which have shown only revenue expenditure (Box 5.11).

Box 5.11: Revenue Expenditure

In thirty-six sample ULBs from 12 states revenue expenditure was 100% indicating that there was no capital expenditure.(Annex-5.37).

5.60. Municipal expenditure from sample cities broadly indicates that about 50% is on revenue expenditure including establishment and maintenance, about 33% on capital expenditure and the remaining on welfare and other expenditure (table 5.18). But there are substantial variations between states. For example, the national average for establishment expenditure in 2012-13 was 50%, but in Goa and Himachal Pradesh it was

100%, in J&K, Rajasthan, and Assam it was 95.6%, 83.6% and 80.1% respectively. In sixteen of the twenty-four states selected for the study, the revenue expenditure was more than a national average. Lowest revenue expenditure was in Tripura (20.7%), Odisha (27%) and Karnataka (30%). Higher revenue expenditure either on salaries and maintenance leaves no resources for asset creation. Both in Himachal Pradesh and Goa, the capital expenditure during the last six-years was practically nil. Those states which have spent less on revenue expenditure were able to spend on capital expenditure thereby creating assets for service delivery. Within the revenue expenditure, establishment expenditure appears to be highest in J&K with 93.8% followed by Goa with 83.1% and Bihar 73.1%. Thirteen of the twenty-four states have lesser maintenance expenditure than the national average of 20.3%.in 2012-13. This clearly brings out that ULBs are burdened with establishment expenditure including salaries, terminal benefits, administrative expenses, etc. In 2012-13, the national average for capital expenditure was 33.6%, but half the states spent less than the national average on asset creation, which affects service delivery, as we have seen in Chapter-3. Tripura seem to have spent highest on capital expenditure with over 76% in 2012-13 followed by Odisha (69.7%) and Karnataka (67%). In Himachal Pradesh not even a pie was spent on capital expenditure and it was no different in Goa, J&K, Rajasthan, etc. Some states, particularly Kerala and Punjab, the ULBs are entrusted with welfare functions and therefore, the expenditure on welfare was high with 19.3% in 2012-13 in Kerala and several states do not have any welfare expenditure. The other or miscellaneous expenditure was about 13% in 2012-13 and highest was in Maharashtra with 27.2% followed by Sikkim with 15.8% and in all others either there was no expenditure booked under this head or it was very marginal.

5.61. A tier-wise analysis indicates that the pattern of expenditure on different components like establishment, maintenance, capital is broadly similar between with three-tiers. Establishment expenditure was around 30% both and in MCs and NPs and was a little higher in municipalities. Maintenance expenditure was around 20% in MCs and NPs and around 26% in NPs. Capital expenditure was lower in MCs and higher in municipalities and NPs. Welfare other expenditures was uniformly less than 5% in all tiers of ULBs and other expenditure was high in MCs with 12-13% and very less in municipalities and NPs (Annex-5.38).

Capital Expenditure

5.62. The capital expenditure broadly covers investments on infrastructure like water supply, drainage, sewerage system, buildings, roads, street lighting, etc., as also payment

of principle on the municipal borrowings. In the sampled ULBs the capital expenditure more than doubled during the six year period as also per capita expenditure but the percentage remained at the same level, as can be seen from table 5.16. Sampled ULBs provided item-wise details of capital expenditure under water supply, buildings, roads, street lights, and others. Kerala gave details of capital expenditure under the head land and ULBs from four states did not give any details. State and tier wise details under each of these heads are given in Annex 5.39 A to 5.39H.

5.63. ULBs also incur expenditure on welfare measures like old age pensions, education, etc., which mostly relates to agency functions. During 2007-08, ULBs spent Rs.1,264 Cr. on welfare functions constituting 3.8% of total expenditure while in 2012-13 the expenditure declined to 2.9%, though actual expenditure increased. The ULBs also incur expenditure on other miscellaneous items which appears substantial with around 12% of the total expenditure during the last six-years, as can be seen from table 5.16. But the details of other expenditure are not available. There are wide variations between states and between tiers in the same state on actual and percentage of expenditure as well as per capita expenditure. For example, welfare expenditure includes education excluding salaries of teachers, pensions to citizens, health and other welfare measures. ULBs did not provide data item-wise for any comparison. Details of welfare expenditure by state and tier-wise are given in Annex 5.40A to Annex 5.40D.

Cost Recovery

5.64. One of the problems that afflict the financial management of ULBs is the problem of collection of taxes, fees and charges levied. The templates circulated by 14 FC to ULBs include data on cost recovery on services like water supply and SWM. But not all ULBs provided data as per the templates. Data relating to water supply can be analysed to understand the extent of cost recovery in this sector. The SLBs notified by the states/ULBs have two indicators viz., cost recovery and collection efficiency of tariffs levied in water, sewerage and solid waste management sectors. It is not possible to estimate the cost recovery in different sectors as the state level data do not include item-wise revenues and expenditure. In this section we will examine the cost recovery aspects in water supply based on data provided by the sample ULBs and secondly based on SLB notifications in relation to water supply, sewerage and SWM.

Cost Recovery - Sample ULBs

5.65. In several sampled ULBs, surprisingly the income from user charges on water supply is much higher than the maintenance expenditure. For example, in 95 of the 276

ULBs where comparable data is available incoming is far higher than the expenditure in 2009-10 and similarly in 92 ULBs, the income is higher than expenditure in 2012-13 (Annex 5.41). For example, in Ranchi in 2012-13 the income was shown as Rs.240 lakh and expenditure as Rs.7.2 lakh and in Raipur income was Rs.1,274 lakh and expenditure Rs.104 lakh. In such cases reliability of the data provided becomes doubtful and there are many such cases. There are, however, variations between different tiers of ULBs in cost recovery in water supply. Of the 92 ULBs, where income from water supply is more than expenditure in 2012-13, MCs are 35, municipalities 34 and NPs 23. More or less, similar pattern existed even in 2009-10 (Annex-5.41). There are a few ULBs both in 2009-10 and 2012-13 where income from water supply was zero; but this can be construed as non-existence of water supply system; in some cities, a negligible expenditure was shown indicating water supply to inaccessible areas. In 2012-13 in 81 ULBs the income from water supply could meet less than 25% expenditure; in 47 ULBs less than 25-35%, in 33 ULBs 50-75% and in 19 ULBs 75-100% expenditure. But it can be assumed that if policy decisions are taken at state and local ULB levels and concerted efforts are made for levy and collection of tariff, the willingness of the community probably may not be wanting. This is an area which requires further and detailed investigation.

Cost Recovery - SLBs

5.66. The SLBs have two indicators viz., cost recovery and collection efficiency of tariffs levied in water, sewerage and solid waste management. In this section we discuss cost recovery in 279 of the 550 sample ULBs, which have notified the SLBs in 2011. As the data for the remaining 271 ULBs or cities/towns for service delivery analysis was taken from Census 2011, the needed details on cost recovery are not available. We shall examine in this section, cost recovery status by tier and size class in 14 states, as was done in service delivery analysis in Chapter-3.

Water supply

5.67. In water sector average cost recovery was 42% while in the MCs it was 34%, in municipalities 28% and NPs seem to be better placed with 52% cost recovery. In the MCs cost recovery was highest in Maharashtra (65%) followed by Andhra Pradesh (58%) and lowest was in Tripura and Himachal Pradesh (12.6%) and (15.6%) respectively. In the NPs the cost recovery was highest in Maharashtra with over 78% followed by Andhra Pradesh with over 53%. Among the metropolitan cities average cost recovery was 63.5%, in Class-I cities it was 44% and in SMTs 32%. Among

metropolises highest cost recovery was in West Bengal with 100% which is the benchmark followed by Karnataka with 92%. Among the Class-I towns Maharashtra and Andhra Pradesh have about 75% cost recovery and in SMTs also situation was similar, (Annex 5.42).

5.68. The overall collection efficiency in water sector was only 59% highest being in Himachal Pradesh with about 85% and lowest in West Bengal with about 30%. Among the MCs, Himachal Pradesh with over 95% was closer to the benchmark and in West Bengal it was a mere 30%. Among the municipalities in Rajasthan collection efficiency was 70% and in other states it was less than 50%. The NPs in Odisha seem to collect about 90% of water charges and the other states also appear to be better (Annex 5.42). Among the metros Karnataka with a collection efficiency of 97%, which is near the benchmark, should be a good practice and other ULBs should adopt the model. Among Class 1 cities Odisha with about 90% and among the SMTs with over 86% collection efficiency are good examples. There are many ULBs with very low performance in collecting the user charges among the states that notified in 2011.

Sewerage

5.69. The cost recovery in sewerage sector was only 11.1%. In Gujarat and Maharashtra cost recovery was more than 30% and in other states it was far less (Annex 5.42). In MCs average cost recovery from sewerage was only 3.5% though in Gujarat it was about 24% and in other states there was no cost recovery. In NPs the average cost recovery was 22.5% with Gujarat and Maharashtra recovering 48% and 44% respectively and in Uttar Pradesh it was about 34%. In metropolitan cities average cost recovery in sewerage was 43% while in four states viz., Andhra Pradesh, Gujarat and Maharashtra it was better with 63.4%, 66.3%, and 55.7% respectively. In Class-I towns the cost recovery was low with 8% and in SMTs it is minimal with a mere 3.7%.

5.70. Collection efficiency of sewerage charges levied was only 15% indicating the problems both in levy and collection. In several states sewerage charges are levied as part of water tariff, but in the SLB data notified, states specified the collection efficiency of sewerage charges. Collection efficiencies in NPs appear to be better with about 30% and in MCs it was a mere 6%, though in Himachal Pradesh the collection efficiency was over 60%. In the metropolitan cities collection efficiency was high, relatively speaking, with 51%, though in Gujarat and Karnataka it was as high as 80% and 90% respectively.

Solid Waste Management

5.71. As noted earlier, SWM is a major area of expenditure in ULBs but cost recovery is minimal with less than 10%. Among the three-tiers of ULBs cost recovery appears to

be little better in NPs with about 15% and very less in MCs with only 6.3%. In metros cost recovery was about 23%, though in Gujarat it was more than 53%, but in Class-I cities cost recovery was very low. Collection efficiency of waste management charges was equally over with less than 20%. The NPs and metros seem to be better in collecting the SWM charges (Annex 5.42).

Municipal Services Regulatory Commission

5.72. The foregoing clearly brings out that the ULBs have not been able to recover the maintenance cost of services being provided by them and they subsidise the services from general funds. Though cost recovery is an important reform under JNNURM not many ULBs have achieved it. The gap in access to households even to basic services can partly be attributed to the lack of funds with the ULBs. Another consequence is the inability of the ULBs to incur capital expenditure to create civic infrastructure and to improve service delivery. But the ToR of the 14 FC is expected to keep in mind the need to insulate the pricing of public utility services like drinking water from policy fluctuations through statutory provisions while making recommendations. This requires rational tariff structure of municipal services to meet operational costs and periodic revision to meet the cost escalation. *For this purpose we suggest that every state should constitute Municipal Services Regulatory Commission which should be responsible to fix the tariffs for different tiers of ULBs adopting rational pricing policy and ensure periodic revision for cost recovery and to ensure that the benchmarks stipulated by the MoUD are achieved keeping in mind efficiency in service delivery and social equity in tariff structure. It should also educate the community to pay user charges for improved and efficient services.* This will have the effect of insulating public (municipal) finance from political considerations.

Summary – City

5.73. A study of finances of 550 ULBs of different tiers brings out the following conclusions. Firstly, share of municipal own revenues marginally increased by 1% i.e., 59% to 60% during 2007-08 to 2012-13. Secondly, revenues from tax and non-tax sources increased by 1% - from 37% to 38% and from 21% to 22% respectively. The increase both in own tax and non-taxes is very marginal and is not significant enough to make any impact on overall municipal revenues. Thirdly, share of other revenues from central and state governments, FCs and SFCs, centrally sponsored schemes, etc., declined by 1% i.e., from 41% to 40%. As noted earlier, as grants under some of these centrally sponsored schemes like JNNURM and a part of the 13 FC grants are reformed

linked and any slippage in reform process will entail reduction in grants. Fourthly, central transfers from FCs and centrally sponsored schemes declined from 9% to 7% though, there has been a marginal increase during the period from Rs.4,319 Cr. to Rs.4,644 Cr.. Finally, municipal expenditure has gone up substantially from Rs.51,347 Cr. to Rs.71,514 Cr. during a four-year period. Revenue expenditure more or less remained at the same level of over 50% during 2009-10 to 2012-13, capital expenditure increased by 1% from 33% to 34% and other expenditure remained at the same level of 16% during the period.

Municipal Finances in State and Sample Cities/Towns-A Comparison

5.74. The foregoing explains the status of municipal finances both at state level and sample cities/towns. In this section a comparative analysis of income and expenditure in states and sample ULBs is made. The analysis is structured based on data availability, as discussed in chapter 1. Table 5.17 presents a broad picture of municipal revenues from different sources in states as well as sample cities/towns.

Table 5.17: Municipal Revenues - State and Sample Cities/Towns: A Comparison

#	Tax Source	States				Sample Cities			
		2009-10		2012-13		2009-10		2012-13	
		%	Per capita	%	Per capita	%	Per capita	%	Per capita
	INCOME								
	A. Own Sources								
1	Tax	41.3	828	32.0	1131	37.1	1061	37.6	1527
	Property Tax	55.1	426	48.9	517	44.3	479	41.6	626
	Other Taxes	44.9	372	51.1	578	55.7	606	58.4	937
2	Non-tax	21.2	391	19.7	640	21.4	626	22.1	918
	Sub-total	52.7		51.6		58.5		59.6	
	B. Other Sources								
3	GoI Transfers	10.6	223	5.6	207	7.4	311	4.8	289
4	FC Transfers	2.1	42	3.9	135	1.7	54	2.1	91
5	Assign+ Devo	20.2	370	19.2	621	11.4	468	13.0	759
6	State Grants	18.3	427	15.3	631	13.9	560	13.9	796
7	Others	4.9	110	4.4	174	7.0	327	6.6	439
	Sub-total	47.3		48.4		41.5		40.4	
	Total A+B								
	EXPENDITURE								
8	Revenue	61.0	1341	63.7	1986	46.1	1436	50.5	2192
9	Capital	39.0	859	36.3	1130	38.6	1202	33.6	1460
10	Others	NA	NA	NA	NA	15.3	723	15.8	1041

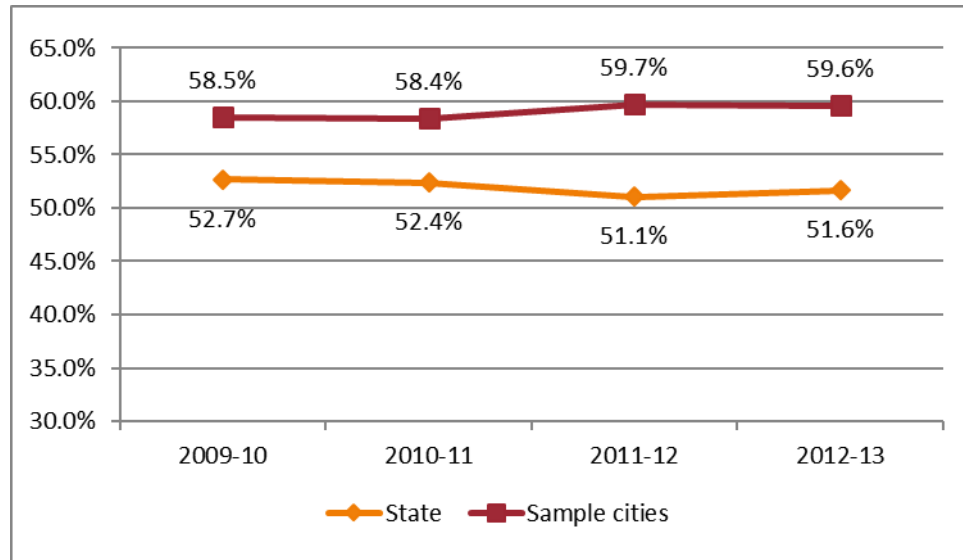
Source: Topic Notes and Statements Submitted by State Governments and Sample ULBs to the 14FC

Note: 1. Figures in percentages; 2. Per capita in Rs.

Revenues from Own and Other Sources

5.75. Revenues from own and other sources more or less remained at the same level over a four year period of 2009-10 and 2012-13 both in states and sample cities. In states it was around 52% and in sample cities/towns it was around 59% (fig.5.15). Consequently the revenues from other sources remained at 47 - 48% in states and 40 - 41% in sample cities. Similar uniform pattern of increase or decline in different components of revenues can be seen during the four year period from table 5.17.

Figure 5.15: Percentage of Income from Own and Other Sources



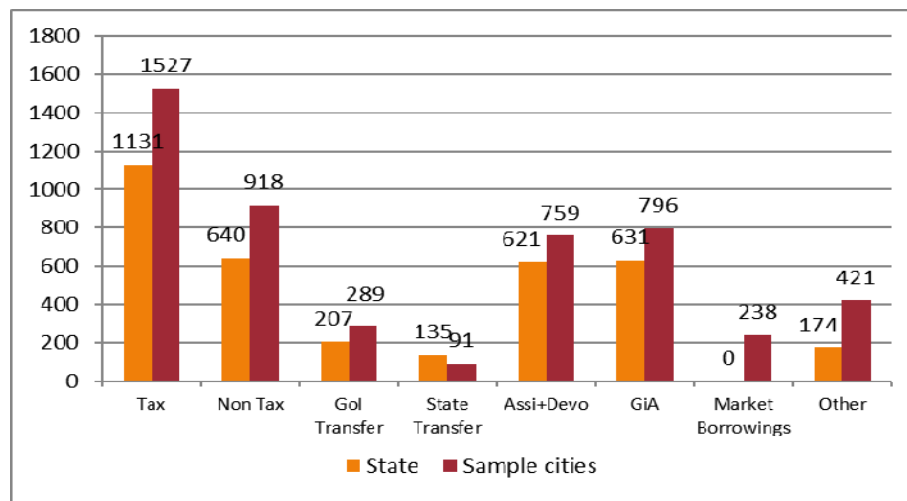
5.76. Revenues from tax sources declined over a four year period from 41% to 32% at state level but in sample cities/towns it remained at the same level of little over 37%. There was a decline in property tax revenues both in states and sample cities while revenues from other taxes improved marginally both in states and sample cities, as is evident from table 5.17.

5.77. The percentage of tax income in 2012-13 at the state level was 32% while in the sample cities it was 37.6% - a gap of 5%. Similar difference can be formed in per capita income from tax sources viz., Rs.1,131 and Rs.1,527 in states and sample ULBs respectively. While at the state level, the percentage of tax income declined from 41.3% to 32% between 2009-10 and 2012-13 in the sample cities it remained at the same level of little over 37%. In non-taxes, broadly their percentage to total income remained more or less at the same level during 2009-10 and 2012-13 both at state and sample city levels. At the state level, they declined from 21.2% to 19.7% while in sample cities it marginally increased from 21.4% to 22.1% during the period. There was a decline in government transfers both at state and city levels during the period and FC transfers marginally increased both at state and city levels. Assignments and devolutions declined by 1% at the state level and increased by 1.5% in sample cities. At the state level, state grants declined by 3% while in sample cities it remained at the same level. Receipts from other sources more or less remained at the same level both at state and city levels, (table 5.17).

Per Capita Analysis

5.78. There are wide variations in per capita income between state and sample cities in different components, as also between states under each of the component. For example, per capita income from tax sources in 2012-13 was Rs.1,131 while it was Rs.1,527 in sample cities. There are similar variations in per capita income in all components (Annex 5.43). But, what is significant is the very wide variation between states. For example, per capita income from tax sources in Maharashtra was Rs.4,126 and in Bihar it was as low as Rs.14. Similarly, in sample cities highest was in Maharashtra with Rs. 4,924 and less than Rs.100 in Jammu and Kashmir, Jharkhand, Karnataka, Manipur and Sikkim. Similar variations in per capita incomes can be found in different components. From the analysis, it can be inferred that in states like Maharashtra, Gujarat, Punjab, Tamil Nadu and Kerala the per capita income is better than other states. Component wise per capita income can be seen from fig.5.16.

Figure 5.16: Per capita income in States and Sample Cities (In Rs.)



Summary

5.79. This chapter covers the financial status of ULBs based on data submitted by states and 550 sampled ULBs. It discusses income from own and external sources, devolutions, state and central grants and expenditure – revenue and capital. The analysis was undertaken both tier-wise and size class wise. The analysis is presented in the form of growth rate and per capita. It concludes that the financial status of ULBs more or less remain at the same level over a four-year period. The MCs are marginally better in mobilizing resources through tax and non-tax sources than municipalities and NPs. The chapter also discusses about poor recovery of O&M charges based on SLB notifications and data provided by over 200 ULBs in water sector.

6. Service Delivery - Resource Gap Assessment and Resource Mobilisation

6.1. Rapid urbanization world-over has led to increased demand for services like water, sewerage, sanitation, education and health infrastructure, etc., resulting in increased need for investments. Indian cities, with rapid urbanization, are epitome of such phenomenon. The current levels of investment on infrastructure are low and cities are not able to meet the required standard of services. Most ULBs struggle to cope up with even the operation and maintenance requirements, leave alone the demand for new infrastructure. Resource mobilisation is important for meeting the challenges of growing urban population and need for services. In this chapter we will assess the resource gap and suggest alternatives to bridge the gap and improve the level of basic services.

Service delivery gap

6.2. We have seen in chapter three that there is a service delivery gap even the basic services. The gap is 47 percent in water supply, 56 percent to drainage, 20 percent in safe latrine facility and 68 percent in piped sewer network. In urban India about 12 percent resorts to open defecation which is a pernicious practice impacting public health and human dignity. There are wide variations in the gap in different states and also between different tiers of ULBs and size-classes. .

Resources required to meet infrastructure and service delivery gap

6.3. The financial status of ULBs, both at state and ULB levels, was discussed in the previous chapter. We have noted wide variations between states and ULBs, as also between different tiers of ULBs on different aspects of municipal finances like own revenues, transfers and grants from state and central governments, FC and SFC devolutions, etc. There are also wide variations in revenue and capital expenditures. The data on the capital expenditure at state and sample ULB levels clearly brings out the gap between the service levels and investments made to improve infrastructure. The correlation between them has not been analysed due to data problems.

6.4. A number of expert groups and committees such as the Zakaria Committee (1963), Rakesh Mohan Committee (1996), Committee on Plan Projects for Industrial Townships (1973), TCPO (1974), National Master Plan (1983), Planning Commission

(1983), UDPFI (1996), CPHEEO (1999), HUDCO (200), etc.,¹⁵⁵ have provided different norms and standards for physical as well as financial standards and estimated the cost for providing basic infrastructure and services in India. The Committees have suggested the unit cost for provision of services keeping in mind various parameters. In addition, studies by McKinsey, Confederation of Indian Industry (CII), HPEC and other reports also estimated investment requirement for provision of services.

6.5. To bridge the gap between demand for services and their provision, as per McKensey study, India need to invest around Rs. 53 lakh crore for capital investment in urban infrastructure over the next 20 years, i.e. till 2030.¹⁵⁶The CII, in its report, estimated the need for about Rs. 44 lakh crore in capital expenditure to improve urban services by 2020.¹⁵⁷ The HPEC estimated that the total investment requirements are Rs. 39.2 lakh crore at 2009-10 prices for a period of two decades, i.e., 2012 to 2031.

6.6. For purposes of this study, the gap assessment and investment projection has been made for the core sectors – water supply, sewerage and sanitation, solid waste management and storm water drainage. The backlog calculation of existing un-served population is estimated based on the coverage data available from two sources, i.e., SLB notifications and Census of India 2011 for the sample ULBs. This has been extrapolated based on the tier-wise computation for each of the sample states. The average value of each tier from sample states has been used for projections for non-sample states and the average national value is derived at. For estimating the investment requirement, HPEC per capita norms have been used. We adopted the HPEC norms as they are the latest sector-wise norms available. There may be variation in estimates in the absence of state specific norms. Due to unavailability of any norm or standard for provision of safe sanitation facility, an assumption of Rs. 14,000 per toilet per household has been taken to estimate the investment gap considering the universal need for access to safe latrine facility through individual toilets.

6.7. Our estimate shows the need for Rs. 15,59,069 Cr. at 2009-10 prices for infrastructure provision and O&M over a period 20 years beginning from 2015-16 for five services, as can be seen from Annex 6.1. During the award period i.e., 2015-2016 to 2019-20, the requirement is estimated at Rs. 3,89,767 Cr., as can be seen from table 6.1 with over 70% of the requirement on water and sewerage systems.

¹⁵⁵See for details: High Power Expert Committee Report on Indian Urban Infrastructure and Services (2011): *Report on Indian Urban Infrastructure and Services*, Government of India, New Delhi. (page 197)

¹⁵⁶McKinsey Global Institute (2010): *Opp cit.*

¹⁵⁷Confederation of Indian Industry (2010): *A Report on Intelligent Urbanization - Roadmap for India*, New Delhi.

Table 6.1: Investment for 2015-16 to 2019-20 (in Cr) - at 2009 -10 Prices

#	Sector	Investment Requirement			% to Total
		Capital	O&M	Total	
1	Access to Water Supply	54,245	107,758	162,003	41.56
2	SWM	4,513	31,427	35,940	9.22
3	Safe Latrine	20,859	0	20,859	5.35
4	Closed Drainage	45,919	11,977	57,895	14.85
5	Piped Sewer System	51,041	62,029	1,13,069	29.01
	Total	1,76,577	2,13,190	3,89,767	100.00

6.8. Three scenarios have been worked out to estimate the resource gap based on data from the sampled ULBS, as can be seen in Table 6.2.

Table 6.2: Income Projection – Three Scenarios (Rs. in Cr.)

#	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	Total
1	Scenario I – Based on CAGR	1,44,083	1,65,979	1,91,925	2,22,857	2,59,985	9,84,829
2	Scenario II – Based on growth rate of three year running average	1,57,809	1,92,191	2,43,570	3,26,109	4,90,013	14,09,691
3	Scenario III - Projections provided by Sample ULBs	54,015	57,820	62,869	66,376	69,937	3,11,018

6.9. As discussed in the previous chapter, 54% of the total expenditure of sample ULBs was spent on capital and O&M expenditures. The remaining 46% went towards establishment, welfare and others. Therefore, 54% of the total resources available with ULBs has been considered as resources available for capital and O&M expenditures. Furthermore, the HPEC estimated that out of the total expenditure on infrastructure

Table 6.3: Gap Assessment

#	Particulars	Scenario I - CAGR	Scenario II – Running Average	Scenario III - Sample ULBs' Projection
A.	Total ULB Income for 2015-16 to 2019-20	9,84,829	14,09,691	3,11,018
B.	Available Resources from ULB Income for Capital and O&M of all services (54% of A)	5,31,808	7,61,233	1,67,950
C.	Available Resources from ULB Income for select five services (32.05% of B)	1,70,444	2,43,975	53,828
D.	Investment Required	3,89,767	3,89,767	3,89,767
E.	Gap	2,19,323	1,45,792	3,35,939

projects, only 32% is spent towards the selected sectors, viz. water supply, safe latrine, SWM, drainage and sewer system. Thus, 32% of the amounts available for capital and O&M expenditure are considered to be available with ULBs for investing in the select sectors in next five years. The resource gap assessment is presented in Table 6.3.

6.10. Scenario I: Based on CAGR

The income is projected based on CAGR of the last five years, and it works out to Rs. 9,84,829 Cr. for the award period of 14th FC as given in table 6.2. The available resources for the select sectors would be Rs. 1,70,444 Cr. as against the requirement of Rs. 3,89,767 Cr. thereby leaving a gap of about Rs 2,19,323 Cr (table 6.3)

6.11. Scenario II: Based on Three Year Running Average

Based on three year running average the income is projected to be Rs. 2,43,975 Cr. The estimated gap would be Rs. 1,45,792 Cr. as can be seen from table 6.3.

6.12. Scenario III: Sample ULBs' Projections

The sample ULBs projected their revenue income for the award period and the available resources for the five selected sectors works out to Rs. 53,828 Cr., thereby leaving a gap of about Rs. 3,35,939 Cr. Most sample ULBs projected the income by taking a static percentage of growth rate, i.e., 10%. It should be noted that the sample ULBs have not given any projection for the income from external sources and hence the projected income is low leaving a huge resource gap in investment.

6.13. To achieve universal access to basic services, viz. water supply, safe latrine, SWM, drainage and sewer system, resource mobilization is very critical to meet the infrastructure investment requirements. This needs improving the tax and non-tax resource-base of ULBs, augmenting consolidated funds of states, state and center grants and other sources like municipal bonds, development charges, user charges, etc. There is scope and potential for improvement in resource mobilization through existing sources, i.e., tax and on-tax resources. Most ULBs have not been exploiting these sources fully. It is also necessary to explore non-conventional/ alternative sources significantly.

6.14. Due to unavailability of details on property tax with regard to the last revision, under-assessed and un-assessed properties, exemptions provided, collection efficiency, etc., as well as details of user charges like status on metering system, extent of illegal water connections and non-revenue water, etc. are not available, it is difficult estimate the resources available during the award period from different sources.

6.15. Several states have made efforts to increase municipal revenues. Andhra Pradesh has removed hindrances from levy and general revision of property tax resulting in an increase of 37.35% in property tax demand. The government of Bihar has notified the Bihar Municipal Tax (Assessment, Collection and Recovery) Rules, 2013 which includes self-assessment of PT, increase in annual rental value, software for property tax collections, constitution of Revenue Enhancement Committee in each ULB, etc. to increase the revenue income. In addition, they have also issued guidelines for collection of user charges for water supply and solid waste management. The 4th Kerala SFC, to increase ULBs' revenue, recommended to launch a drive to enumerate all professionals and institutions and to map the data suitably, to introduce computerised ticketing and a seat-based tax system to streamline collection of entertainment tax from cinema theatres, to periodically revise the minimum rates of advertisement tax, etc. The recommendations are under consideration. In Tamil Nadu, after issue of the Government Order related to lease renewal, unnecessary court cases have come down in many municipalities/ corporations and because of quinquennial revision of property Tax, the ULBs have derived substantial increase in their own income. Details on the efforts by others states to mobilise resources are given in Annex 6.2.

Summary

6.16. The chapter estimates the resources required to meet infrastructure and service delivery gap over a five-year period based on the present status of access to services. It estimates the financial requirements over a five-year period.

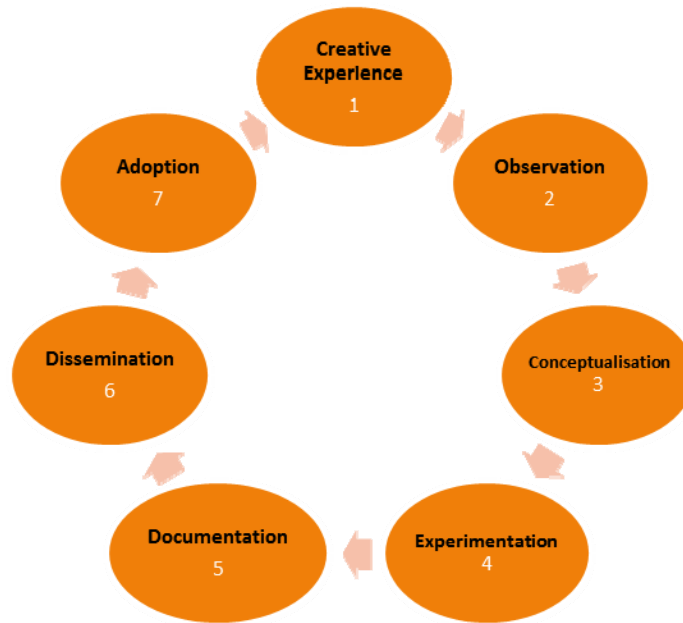
7. Municipal Good Practices

Introduction

7.1. Urbanization brings in its train enormous pressure for services like water, sewerage, transport, housing, etc. The ULBs have not been able to address them effectively because of weak financial base. There are, however, initiatives in some ULBs – MCs, municipalities and NPs - to manage finances better as also of service delivery and governance. There has been a paradigm shift among several ULBs to seek new approaches to address the urban challenges by moving away from the habit of reacting after the deluge. Another development is that the ULBs began to learn from others, which have adopted better civic management practices and trying to replicate them with suitable changes to overcome their own problems. Learning and adopting the good practices is part of capacity building in urban sector. Such good or best practices are being documented both at national and international levels and they are being recommended for replication, where possible. Their adoption contributed to improve municipal management practices. These innovative initiatives and experiences resulted in improvements in the living environments in urban areas and improved the quality of life of urbanites in a sustainable way.

7.2. Good or best practices have several elements like impact, partnerships, encouraging experimentation, resulting in visible improvements, etc. Replicability and sustainability are two important criteria of best practices. They are practices which have demonstrated and contributed to improved urban quality of life, result of partnerships between public and private sectors as well as community. Documentation, dissemination and adoption of the innovative initiatives drawn from local, national and international cities have become very critical to address the emerging urban challenges in India as well. Rapid growth of cities, lack of internal capacity to deal with burgeoning urban challenges, limitations of resources and technology, etc., need alternative methods to address the present and emerging urban challenges. Fig. 7.1 gives a bird's eye view of best practices learning cycle. In this chapter municipal good practices in finance, governance, service delivery and other areas are discussed.

Figure 7.1: Best Practices Learning Cycle



7.3. The UN-Habitat developed urban best practice database covering over 4,000 cases from across the globe.¹⁵⁸ The Dubai International Awards for urban best practices covers practices from as many as 150 countries.¹⁵⁹ Massachusetts Institute of Technology developed international urban best practices in water supply, sanitation and other services.¹⁶⁰ Good practice in Latin America relating to fiscal management, participatory budgeting, public service provision, etc., were documented by Tim Campbell and Harald Fuhr under the aegis of World Bank Institute.¹⁶¹ World Bank, GoI and CII, etc.,¹⁶² published compendiums on PPP best practices in urban infrastructure. The Planning Commission and UNDP published a volume on successful governance

¹⁵⁸ See, <http://mirror.unhabitat.org/bp/UsingDatabase.aspx>;
<http://mirror.unhabitat.org/bp/bp.list.aspx?bpTag=Best%20Practice>;
<http://mirror.unhabitat.org/bp/bp.list.aspx?bpTag=Good%20Practice>

¹⁵⁹ See dubai-award.dm.gov.ae/web/awardwinnerslist.aspx

¹⁶⁰ web.mit.edu/urbanupgrading/waterandsanitation/resources/case-examples.html

¹⁶¹ Tim Campbell and Harald Fuhr (Eds.), *Leadership and Innovation in Sub-national Government – Case Studies from Latin America*, Washington, The World Bank, 2004

¹⁶² Government of India, Ministry of Finance, and World Bank, *Public Private Partnership Projects in India – Compendium of Case Studies*, New Delhi, 2010; Government of India Ministry of Urban Development and Confederation of Indian Industry, *Compendium on Public Private Partnership in Urban Infrastructure- Case Studies*, ND.

initiatives from Indian states covering municipal management and capacity building.¹⁶³ ASCI brought out a compendium of cases on use of information and communication technology for effective urban governance covering water, sanitation and other municipal services in different cities.¹⁶⁴ The MoUD in association with ASCI instituted National Urban Awards in 2007 for excellence in water and sanitation sectors.

Best Practices by Finance Commissions

7.4. The FCs and SFCs are expected to suggest measures to supplement the resources of ULBs and PRIs. This involves *inter alia* adoption of improved practices in managing finances, streamlining service delivery and strengthening governance. Such practices serve as models for other ULBs in the state and elsewhere to address similar problems and find solutions. It is with this view the 13 FC while suggesting templates for SFC reports included recording best practices as one of the chapters. It desired that the best practices be recorded tier-wise – MCs, municipalities and NPs.¹⁶⁵

7.5. In India the documentation and dissemination of municipal best practices is taking place in recent years. The 12 and 13 FCs supported study of best practices in PRIs and ULBs respectively. The 13 FC commissioned a study of best municipal practices which included maintenance of municipal finance statistics, resource mobilization, expenditure compression through outsourcing and PPP, adoption of accrual accounting, delegation of funds, functions and functionaries, use of IT in local governance, transfer of funds from central and state governments, accountability of local bodies, Citizens' Charter, NGO participation, slum development, etc.¹⁶⁶ The fourth SFC reports of different states, which adopted 13 FC suggested templates documented good practices in several areas including finance, service delivery and governance. In this section we will briefly discuss the best practices as recorded by the different SFCs.

Kerala

7.6. The Fourth Kerala SFC observed that the dynamic process of democratic decentralization in the state has triggered innovative practices in various sectors like resource mobilization, SWM, etc. It commended the efficient disposal of waste through transformation into compost, which in turn was used for cultivation purposes by the

¹⁶³ Planning Commission and UNDP (2002), *Successful Governance Initiatives and Best practices – Experiences from India States*, New Delhi.

¹⁶⁴ Administrative Staff College of India and CISCO, *Use of ICT for Effective Urban Governance and Services Delivery in India – A Selection of Cases*, ND.

¹⁶⁵ Thirteenth Finance Commission, Opp.Cit. para. 10.127 and Annex 10.5.

¹⁶⁶ Ibid., Para.10.78; Yaswanthrao Chavan, Academy of Development Administration (2009), *Best Practices in the Financial Management of Urban Local Bodies in India*, Pune.

Kozhikkode Municipal Corporation. It referred to the role played by the Kudumbasree Mission in empowering the women and reducing poverty contributing to economic and social emancipation of women. It detailed the rehabilitation of sex workers by Muvattupuzha through Kudumbasree Mission. The SFC suggested the establishment of research cell at the DPC level to play a catalyzing role and to catapult innovations.¹⁶⁷

Rajasthan

7.7. The Fourth Rajasthan SFC noted that despite many problems in the functioning of t ULBs, there are successful initiatives which succeeded in overcoming constraints to provide better services to the people. It identified three good practices in ULBs viz., power saving by replacing the high voltage street lights with the power saver lights on PPP basis in Azmir Municipal Corporation, utilizing the gasses emitted by the sewerage treatment plants for multiple uses through PPP in Jaipur Municipal Corporation and raising internal resources by Balhothra Municipality exercising powers under the Act.¹⁶⁸

Tamil Nadu

7.8. The Fourth Tamil Nadu SFC observed that the best practices are broad guiding principles to be adopted for sustainable service delivery by the local bodies. It documented good practices which resulted in saving or augmenting the resources as also those in planning and execution of infrastructure projects. It listed Coimbatore Municipal Corporation leveraging advertisement rights on footpaths and bus shelters to create public infrastructure, establishment of model transfer station for SWM, modern fish market, model sanitary inspector's ward office, tax collection centers, etc., all of which resulted in resource saving, provision of infrastructure and better services to the people. The Pollachi Municipality privatized streetlights maintenance and replaced MVL fittings with CFL lights, It also initiated energy audit in water supply system and outsourced maintenance of composed yards, constructed in underground sub-way and a new bus stand, modern school building; all providing better services to the people apart from saving or generating resources. Thudiyalur Town Panchayat made commendable efforts to save energy by providing energy saver CFL lights, construction of an electric crematorium, entrusting SWM to self-heap groups (SHGs), etc.¹⁶⁹It noted that practices which were left incomplete for a variety of reasons have to be picked up and avenues for sustainable replication need to be explored.

¹⁶⁷ *Fourth Kerala State Finance Commission*. Chapter.14.

¹⁶⁸ *Fourth Rajasthan State Finance Commission*. Chapter11.

¹⁶⁹ *Fourth Tamil Nadu State Finance Commission*, pp.214-224.

7.9. The Fourth Tamil Nadu SFC also listed best practices in other states like Karnataka, Andhra Pradesh, Maharashtra, Kerala, etc. In Karnataka, the good initiatives listed include GIS mapping of all properties by Bruhat Bangalore Mahanagara Palike, using of slaughter house wastes as manure in parks in Mysore City Corporation, implementation of GIS in Maddur Town Municipal Council resulting in 100% increase in property tax, revision of water tariff once in three years and whenever there is hike in power tariff, provision of GPS on all SWM transport vehicles to monitor their movements, levy of SWM cess along with property tax, etc. In Andhra Pradesh, the Hyderabad Municipal Corporation uses mobile phones on the Global Packet Radio Services (GPRS) to carry out real time monitoring of services such as SWM, street lighting and sanctioning building permits. In Maharashtra, Nagpur Municipal Corporation curbed illegal water connections by engaging 200 plumbers by providing an incentive of Rs.50/- to Rs.100/- resulting in substantial water tax revenues.¹⁷⁰The SFC recommended that the ULBs adopting the best practices be given district and state level awards and provide incentives from SFC devolutions. The suggested areas for incentives include annual property enumeration, five-yearly revision of house tax and avoidance under/non-assessment of house tax, foolproof professional tax assessment, periodic revision of water charges and metering, 50% of O&M cost recovery of water supply through water charges, involvement of SHGs, RWAs in SWM, converting all street lights into energy saver CFL lights, regularizing illegal water connections and metering, encouraging PPP in infrastructure creation, outsourcing tax collections, privatization of street light maintenance, etc.¹⁷¹

Chhattisgarh

7.10. The Second Chhattisgarh SFC highlighted the best practices like the Bhagirathi Nal Jal Yojana providing subsidized water connections to the urban poor, property tax reforms initiated by the Korba Municipal Corporation in 2010, formulation of advertisement tax policy by Raipur Municipal Corporation thereby mobilizing resources from a largely untapped source. It recommended that these practices should be compiled and disseminated to all ULBs in the state and noted that the proposed State Institute of Urban Governance and Development should play a significant role in documenting good practices and their adoption by the ULBs. It further recommended that the state government should consider incentivizing ULBs for adopting good practices.¹⁷²

¹⁷⁰Ibid, pp.224-227.

¹⁷¹ Ibid. 227-228.

¹⁷²*Second Chhattisgarh State Finance Commission*, Chapter 16.

Assam

7.11. The Fourth Assam SFC felt that the task of documenting best practices is linked to better financial management of ULBs. It noted that the ULBs play a ‘very insignificant’ or ‘abysmally low’ role in service delivery and therefore it is difficult to identify any best practice for replication. Nevertheless, it identified some successful practices from other states in several areas which can profitably be adopted.¹⁷³

Bihar

7.12. The Fourth Bihar SFC lamented about the inadequate provision of physical, social and health infrastructure by the ULBs in the context of scarcity of resources and lack of knowledge and technology hampering them to respond to the challenges. It felt that the few initiatives by some city managers did have good results and suggested a deeper analysis of these efforts to address urban problems. It noted pessimistically that no good ‘practices are being adopted in Bihar’ and hoped that the PPP system being adopted by Patna Municipal Corporation to clean the roads may yield good results.¹⁷⁴

7.13. The NIUA documented a large number of best practices and urban initiatives in urban sector. The subjects covered include municipal finances including property tax; service delivery including water supply, SWM, drainage, roads and flyovers; reforms under JNNURM at state and local levels, transport, PPP, heritage areas, etc.¹⁷⁵ It brought out a volume on Best Practices on Property Tax Reforms in India in 2010.¹⁷⁶ It documents best practices in property tax reforms in ten municipal corporations in India viz., Ahmedabad, Bangalore, Bhubaneswar, Chennai, Hyderabad, Indore, Kolkata, Ludhiana, Patna and Pune. Each of the case studies cover property tax assessment system, billing and collection, exemptions, use of technology, impact of JNNURM reforms and other reforms and its replicability and sustainability in other cities. There are also other best practices in areas of services like water supply, solid waste management and studies on public private participation in urban infrastructure and service delivery. Several cities have very innovative in improving their governance through adoption of e-governance modules in financial management, grievance redressal etc. Some recent good practices are documented in this chapter. The Centre for

¹⁷³ *Fourth Assam State Finance Commission*, paras 9.2 and 9.6.

¹⁷⁴ *Fourth Bihar State Finance Commission*, para 9.9.

¹⁷⁵ National Institute of Urban Affairs, *Documentation of Best Practices, Vols.5*, New Delhi; National Institute of Urban Affairs, *Urban Initiatives, Vols.5*, New Delhi, (The volumes were published between 2009-2011).

¹⁷⁶ National Institute of Urban Affairs (2010), *Best Practices in Property Tax*, New Delhi.

Innovations in Public Systems compiled a volume on innovative practices in urban governance covering diverse areas.¹⁷⁷

7.14. The MoUD identified best practices under JNNURM reforms at state and local levels including property tax, user charges, accounting system, services to the poor, e.governance, etc. The documentation, however, provides only the nature of initiative and impacts succinctly and do not delve into details. The best practices in property tax include:¹⁷⁸

- Patna, Bihar – In Patna, Citizen Civic Centers (3C) on a PPP mode was established to collect property tax. This enabled Patna Municipal Corporation to increase property tax revenues from Rs.15 Cr. in 2008-09 to Rs.22.2 Cr. in 2011-12.
- Shimla, Himachal Pradesh – In 2011-12 the Shimla Municipal Corporation completed 100% metering of water connections, revised water tariff with a provision for increase at the rate of 10% per year, NRW was brought to 15-20%, Rs.40/- per month collected for door-to-door collection of garbage and four-fifths garbage collected was transported to treatment plants,.
- Municipal Corporation, Delhi – By adopting unit area system and GIS mapping, the MC achieved 85% coverage and 90% collection efficiency in property tax. The collections increased from Rs.1,500 Cr. in 2010-11 to Rs.1,800 Cr. in 2011-12 - a 20% increase.

7.15. ASCI documented a few good practices in the areas of finance, service delivery, governance, etc., and they are presented in this section succinctly.

Property Tax Reforms - Kanpur

7.16. Kanpur, with a population of over 2.7 million is the eleventh largest city in India and the largest in Uttar Pradesh and an industrial and commercial hub of the state. It faced serious problems of property tax management over years in the absence of a city map, list of taxable properties, ARV method of assessment, differential rate of property tax norms in the same area, tedious assessment methods, growth in un-assessed properties, non-issue of tax notices were issued, etc., resulting in low tax revenues. The data available was decade old and there was no record of new constructions. As most of them were illegal, the KMC was not able to collect property tax from them resulting in loss of revenue. Though citizens used to pay taxes but they were not very regular and often it resulted into litigations. Due to increase in population and number of properties,

¹⁷⁷ Centre for Innovations in Public Systems (2013), *Database and innovative Practice: Urban Governance*, Hyderabad.

¹⁷⁸ See <http://jnnurm.nic.in/reforms.html>

the demand for services was also increasing creating problems between the citizen and KMC.

Reform and the Process

7.17. As part of e-Governance the KMC initiated property tax reforms which are scientific and transparent, based on rational parameters. The objective was to improve the property tax system, tapping the potential and making it an important source of revenue to provide better infrastructure and services. The process involved undertaking GIS survey to map all the properties and linking it to GIS, reassessment of all properties on unit area basis instead of ARV method, extensive media and poster campaign to build awareness among the citizens, phone booths to receive citizen complaints, digitising the total process, establishing a Cell to look after tax collection process, etc. The result was development of a GIS based spatial property database with the help of IIT, Kanpur which adopted user friendly applications for day to day tax management, web based tax calculation and payment system and tax map/GIS based tracking of defaulters.

Difficulties and Challenges

7.18. During the survey, there were agitations and protests by the citizens who believed that the tax increase would be manifold. Convincing the local people was a biggest challenge to the KMC. To sort out this problem KMC created mass awareness program, media campaign, etc., to help the citizen to understand the process and its usefulness.

Impact

7.19. The property tax demand increased manifold from Rs. 3,349 lakh in 2007-08 to Rs. 12,613 lakh in 2009. The reform was successful in creating an umbrella effect for covering a large number of properties. The system became responsive to citizens as well as to KMC. Base data generated was used to develop citizen centric initiatives to make the KMC more responsive for development purposes. Other outcomes include transparency in governance, reduction in delays in processing grievances, online tax payment and status verification facility, removed intermediary agents, etc. Use of GIS has opened a whole new horizon to the KMC to improve revenues from property tax. This project cost the KMC Rs 140 lakh of which Rs 70 lakh came from URIF and the rest raised internally.¹⁷⁹

¹⁷⁹ National Institute of Urban Affairs (2009), *Documentation of Best Practices: Urban Reforms*, Vol 2, New Delhi, pp. 46-50.

Property Tax Improvement through Empowering ULBs – Andhra Pradesh

7.20. The 13 FC, as part of performance grant, stipulated that ULBs should be fully enabled to levy property tax including tax for all types of residential and commercial properties and hindrances if any should be removed. Most states contended that under the Municipal Acts, ULBs are empowered to levy and collect property tax both on residential and commercial properties thereby fulfilling one of the nine conditions to access the performance grant. In Andhra Pradesh, while there are no restrictions in Andhra Pradesh Municipalities and Corporations' Act, the Hyderabad Municipal Corporation (Assessment of Property Tax) Rules and Andhra Pradesh Municipalities (Assessment of Taxes) Rules, 1990¹⁸⁰ provided certain restrictions on the revision of property tax at different points of time since 1993 when a major property tax reform was undertaken.¹⁸¹ At the time of revisions in 1993, 2002 and 2007 restrictions were imposed in the revision of property tax thereby limiting the autonomy of ULBs to fully exploit property tax potential. In fulfillment of the 13 FC recommendation / condition, the Government of Andhra Pradesh repealed the provisions relating to limitations on the revision of property tax contained in the Rules facilitating revision of property tax without any limit.

7.21. After repeal of restrictive provisions in the municipal Rules, the Government of Andhra Pradesh in 2010-11 took a decision to revise the property tax of residential and non-residential properties which have been enjoying the benefit of ceiling imposed as per the Rules referred earlier and revised the property tax. As a result of revision about 12.5 lakh properties - 9.26 lakh residential and 3.27 lakh non-residential - were affected and there was a 20% increase in property tax demand both in residential and non-residential properties in the 124 ULBs in the state at that point of time. The total demand which was Rs. 994 Cr. increased to Rs.1,185 Cr. as a result of repeal of restrictive provisions and empowering the ULBs as per 13 FC recommendations. This is a good practice to improve property tax revenues.¹⁸²

Un-assessed and Under-assessed Properties - Andhra Pradesh

¹⁸⁰ See, Government of Andhra Pradesh, *The Hyderabad Municipal Corporation (Assessment of Property Tax) Rules, 1990; Andhra Pradesh Municipalities (Assessment of Taxes) Rules, 1990*

¹⁸¹ For details see V.Gnaneswar, M.Prasada Rao and D. Ravindra Prasad, "Property Tax Reforms in Andhra Pradesh", *Nagarlok*, Vol. xxx, No.3, July-Sept.1998.

¹⁸² For details see D.Ravindra Prasad and V.Srinivas Chary (2013), *Property Tax Reforms in Andhra Pradesh*, Administrative Staff College of India, Hyderabad. (Unpublished)

7.22. One of the criticisms of property tax administration across the country is under-assessment and mushrooming of unauthorized constructions leading a large number of un-assessed properties. To overcome this problem state and city governments have been periodically putting in place building and layout regularisation schemes to bring them into the property tax net to improve financial status of ULBs. The Government of Andhra Pradesh in 2010-11 directed the ULBs to undertake a survey of un-assessed and under-assessed properties. The survey identified about 2.88 lakh under-assessed properties of which 2.23 lakh are residential and 0.65 lakh non-residential and realised Rs.12,843 lakh in property tax demand. Similarly, the ULBs identified 1.3 lakh un-assessed properties and brought them into tax net resulting in property tax demand increase of Rs.15,337 lakh, which constitutes 15.4% of the total property tax. There was a per capita increase of Rs.65.6 in the ULBs. This clearly brings out the untapped potential of property tax.¹⁸³

Service Delivery

Continuous Water Supply in Malkapur- Maharashtra

7.23. Urban water supply in India is characterized by intermittent supply with its serious public health hazards. There have been sporadic efforts to introduce continuous water supply but with little success or even failures. Malkapur nagar panchayat in Maharashtra is a success story of introducing continuous water supply and sustaining it. Malkapur was a small town with over 25,000 population and was upgraded as NP in 2008. It was providing two to three hours of water to its residents every second day and urban poor depend mostly on public stand posts. The non-revenue water was over 40%, billing was manual and cost recovery was only 60%, power costs were very high with 19-20 hours pumping of water, tariff was based on flat rate system without meters and customer grievance system was rudimentary. With a view to provide continuous water supply, the NP successfully held consultations with internal and external stakeholders like the elected representatives, municipal staff and the general public to convince them about the feasibility and desirability of providing continuous water supply and to remove doubts and apprehensions particularly those relating to metering and volumetric billing, tariff issues, use of high density pipes which are costly and likely benefits that accrue from continuous water supply, etc. In this effort, the Maharashtra Jeevan Pradhikaran (MJP) became a knowledge partner and extended technical support. Armed with community acceptance and MJP support and funding from the Government of

¹⁸³ Ibid.

Maharashtra, the NP initiated the process to construct the project for continuous water supply. The MJP providing necessary knowledge, skills and guidance, the NP adopted new technologies for improving efficiency in water supply operations. Distribution network used 'WaterGEMS' hydraulic model and used HDPE pipes, house service connections provided, introduced financial innovations like consumer survey, regularization of illegal connections, decided on volumetric tariff structure, provided targeted subsidies, computerized billing and customer friendly SMS alerts, undertook comprehensive IEC campaign, extended discount in tariff for water conservation, introduced leakage control and third party inspection for technical efficiency, etc., and completed the project and inaugurated it.

7.24. Today, the Malkapur NP, first and probably the only ULB in the country to supply water continuously, provides pressurized continuous water supply to all households including the poor households who were given connections at subsidized rates. Non-revenue water came down to 12%, pumping water was reduced substantially, there was reduction in water borne diseases, reduced cost of operations, cost recovery improved to 80%, improved customer grievance systems, etc. The project is being successfully operated during the last three years and many towns in Maharashtra initiated measures to replicate the Malkapur model. Committed political leadership and MJP's knowledge partnership resulted in use of improved technology and contributed to the project success. The project attracted national attention and was recognized as a best practice and received Prime Minister's Award in 2009 and a National Urban Water Award for technical innovations in 2010 from MoUD.¹⁸⁴

Enhancing Water Connectivity to the Urban Poor in Jagityal- Andhra Pradesh

7.25. Jagityal is a Class-1 city with about a lakh population in the Karimnagar district of Andhra Pradesh. Because of high connection costs of Rs.7,500-10,000, many households including the poor access water from PSPs than getting a residential water connection. In 2004, Government of Andhra Pradesh took a policy decision to reduce the connection cost to Rs.1200/ and later in 2008 to Rs. 200. The monthly tariff was fixed at Rs.60/- two rupees a day. The policy involved that the ULB has to bear the actual cost of providing a water connection – security deposit, material cost, labour

¹⁸⁴ "Implementing Continuous water supply in Malkapur town", in Government of India, Ministry of Urban Development (2010), *Compendium of Good Initiatives: National Urban Water Awards 2010*, New Delhi, PP. 2-6; See Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances, "Success Story of Malkapur 24X7 Water Supply Scheme," in *Prime Minister's Excellence in Public Administration Scheme in 2009-10*, New Delhi, pp.3-4. See, http://darpg.gov.in/darpgwebsite_cms/Document/file/pmawards_brochure.pdf; Accessed on 27th October, 2013.

charges, etc. A survey conducted by the municipality revealed that in-house water connection would cost about Rs.2000 which municipality was unable to bear due to weak financial position. At this juncture, the Andhra Pradesh Urban Finance and Infrastructure Development Corporation (APUFIDC), an asset management company offered to extend Rs.60 lakh as loan to the municipality at Rs.12.75% per annum interest to extend water connections to the poor.

7.26. The municipality undertook a survey of the households and identified about 3,000 requiring water connections. It undertook intensive awareness campaign through electronic media and newspapers and publicized through pamphlets, posters, banners, etc. It simplified the procedures, applications were processed expeditiously and extended water connections to all the urban poor in the network area. The initiative resulted in all 3000 slum households having in-house water connection with resultant health and hygiene improvements. It also resulted in a decline in unproductive time spent in fetching water thereby using the time for increased economic productivity of households. The number of PSPs were reduced to 240 from the earlier 492 thereby reducing non-revenue water to about 22% from the earlier 40%. The municipality opened a special account as per the agreement and repaying the principle along with interest regularly to the APUFIDC. This successful experiment later led to its replication in 50 more towns in the state.¹⁸⁵

Water Access to the Urban Poor in Kawardha – Chattisgarh

7.27. Kawardha is a small municipal council with about 20,000 population in Chattisgarh. A large number of urban poor do not have residential water connections due to high connection costs. As a result they draw water from PSPs from long distances. The Kawardha Municipal Council took advantage of the state policy to extend residential water taps to the urban poor by accessing the state government grant of Rs.3000/- per connection provided. The Scheme envisages provision of free water connection in the premises to the poor including those who do not have land title. To achieve success the municipal council simplified the procedures. With committed leadership and support of the administrative staff, the municipality extensively publicized the scheme and over a period of three years provided water connections to all the urban poor in the town. Under the scheme those who get water connection, a monthly user charges of Rs.30 is collected to ensure financial sustainability and to

¹⁸⁵ “Innovative Approach for enhancing water connection for urban poor in Jagtial”, in Government of India, Ministry of Urban Development (2010), Compendium of Good Initiatives: National Urban Water Awards 2010, New Delhi, PP. 21-23.

manage the demand side. To streamline the collection of water charges, the municipality issued customer cards and opened collection centers in different parts of the town. The initiative increased access to individual water connections to the poor, reduced the non-revenue water, phased out PSPs and increased municipal revenues.¹⁸⁶

Water Supply for Informal Settlements - JUSCO

7.28. The Jamshedpur Utilities and Services Company (JUSCO) launched a project with the aim of providing adequate and quality water to informal settlements outside the industrial township known as Bagan Areas. JUSCO at its own cost undertook back-end investment and the customers paid the connection charges in installments and agreed to adhere to metered and consumption based tariff. Through this initiative about 13,000 water connections were provided covering about 90,000 population. This is a classic example of Corporate Social Responsibility in extending basic services like water to the population in the immediate neighborhoods of their township. The initiative won “Global Water Intelligence Award in 2008” and “Japan Institute of Plant Management” Award for TPM Excellence in 2009.¹⁸⁷

Installation of Digital Water Meters – Visakhapatnam, Andhra Pradesh

7.29. In Greater Visakhapatnam Municipal Corporation (GVMC) in Andhra Pradesh the bulk water connections consume 26% water and contribute 78% revenues. The mechanical meters were vulnerable for obstruction, malfunctioning and are prone to tampering. They function with turbine system, with a possibility that the turbine get stuck due to any medium sized particles resulting in non-functioning of meter despite flow of water leading to revenue loss to GVMC. The meter recording and bill preparation and disbursement are manual. To overcome these problems, GVMC replaced the mechanical meters with digital electro-magnetic flow meters for bulk connections through PPP on Built-Operate-Transfer (BOT) basis and the entire capital cost was met by the operator. The duration of the contract was two years at the end of which the assets were transferred to GVMC. The meters are compatible with the SCADA system, enable online meter reading and generation of bills, resulting in UfW reduction and 100% collection efficiency.

¹⁸⁶ “Access to Bhagirathi Tap”, in Government of India, Ministry of Urban Development, *National Urban Water Awards 2011-12*, New Delhi, P. 15.

¹⁸⁷ Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances, Governance Knowledge Centre (2011), *Water Supply for Informal Settlements – Jamshedpur Utilities and Services Company*, New Delhi.

7.30. The cost-benefit analysis indicates that it has created a win-win situation for all stakeholders. The private agency which invested around Rs 3 Cr. recovered its capital and O&M costs through annuity payment which constituted 2.75 percent of monthly revenues from 74 bulk connections. The monthly revenue stood at around Rs 7 Cr. and annuity payment was sufficient to recovery capital cost, interest and O&M cost. The GVMC benefited from as its revenues have gone up by rupees one crore per month and it needed to pay only a percentage of it to the private agency. The companies also were benefitted as they could accurately know their consumption, restrict usage and bring down UFW for which they were earlier paying. From this initiative GVMC saved about 4.56 MLD of water, which is now being utilized for issuing 10,000 new domestic connections and additional bulk connections.

Open Defecation Free Sailana, Madhya Pradesh

7.31. The Government of Madhya Pradesh (GoMP) launched a demand driven and community-led Integrated Urban Sanitation Program (IUSP) in 2009-10 to achieve sanitized, healthy, livable, open defecation free cities and towns to enhance living standards of the communities with special emphasis on the poor by 2017. Under IUSP, the ULBs are extended financial support for construction of community and individual toilets. Each community and individual toilets were estimated to cost Rs. 15 lakh and Rs.10,000 respectively. For community toilets 90% is provided as grant and 10% is ULB contribution. The construction of individual toilets is converged with ILCS program with a grant of 75% and 15% from GoI and GoMP respectively and the remaining is beneficiary contribution with a provision of escalated cost to be borne by ULB. A separate budget was allocated for IEC activities for awareness generation, capacity building and training activities of municipal functionaries and stakeholders. During the last five years the state has successfully constructed 318 community toilets in 52 ULBs and 15,538 individual toilets across the state. It has been noticed that usage is almost 100% wherever toilets have been constructed. Considering the success of IUSP, GoMP launched Chief Minister Urban Sanitation Mission, which is under implementation since 2012-13.

Sailana Municipal Council

7.32. Sailana Municipal Council (SMC) in Ratlam district with a population of over 25,000 and 2194 households in 2011, is one of the two to achieve Open Defecation Free status. Through sanitation survey in 2008 it identified 264 households without toilets. Based on the demand, the GoMP allocated Rs. 23.76 lakh for construction of one

community and 264 individual toilets. As per the guidelines, SMC constituted Sanitation Committee and Sanitation Cell under the leadership of President and Chief Municipal Officer respectively for effective program implementation. ULB functionaries were trained and SMC undertook door-to-door campaign for sensitizing citizen on sanitation problems and to encourage them to use toilets, distributed templates, wall paintings with slogans, public announcements and took help of local electronic and print media for creating awareness. IEC campaign received very good response and all households without toilets have deposited 10% contribution. An NGO was selected for construction of two pit low cost latrines through tenders. SMC successfully constructed 315 individual toilets and one community toilet within the stipulated time. After construction of toilets, SMC started imposing a penalty on those who are found defecating in open. Active participation of local communities, women, children, community based organizations played a critical role in program's success. Sailana was awarded for timely completion of the project by the GoMP. Award under National Urban Water Awards.

Trash to Treasure - Bengaluru

7.33. The waste collection in Bengaluru, as elsewhere in the country, is un-organized wherein waste collectors do not have access to proper infrastructure to collect and segregate waste. The Trash to Treasure project was implemented in 2009 by the Cooperative Housing Foundation Internationals India Mission (CHF). Under CHF supervision individuals are advised to sort waste in house-holds before handing it over to waste collectors and brought to the Waste Management Center for recycling instead of burning in the land-fills outside the city. The women waste collectors have dual source of income – paid by the households for door to door collection and earn additional income by selling recyclable items to recyclers. This is a partnership project with Bruhat Bengaluru Maha Nagare Palike and CHF. The project integrates entrepreneurial energy of waste collectors with the system so that they can extract value from recyclables. It provides a clean working environment and hygienic living conditions by reducing the quantity of waste at source. Construction of Centers for Waste Sorting and Recycling led to reduced number of land- fills. It benefitted the rag-pickers through improved income and working conditions. It also protects the environment through improved waste management facilities and restructuring and recycling industry.¹⁸⁸

¹⁸⁸Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances, Governance Knowledge Centre (2011), *Trash to Treasure*, New Delhi.

Governance

Integrated Property Registration, Haryana

7.34. Based on the success of Haryana Registration Information System (HARIS), the Government of Haryana introduced a new land records computerization system called Haryana Land Records Information System (HALRIS) to provide integrated solutions of property registration, land records and Cadastral maps for integrating the digitized maps with the record of Right and Mutation, BHU-NAKSHA software is being used. All the three i.e. HARIS, HALRIS and BHU-NAKSHA are integrated provide a platform that dynamically integrates the property registration, land records and cadastral maps. To implement the program centers were established at Tehsil and Sub-tehsil level. Demographically this system is providing services to the farmers, buyers and sellers involved in property transactions. This initiative was given a silver award in the category of “Incremental Innovation in Existing Projects in the National e-governance Awards 2013-14.”¹⁸⁹

m-Governance for Municipal Services - Rajkot Municipal Corporation, Gujarat

7.35. The Rajkot Municipal Corporation, realizing the potential of mobile phones introduced m-Governance as an extension of its e-governance services to increase operational efficiency, transparency, improve government citizen partnership at all levels and to provide cost effective services in 2009. With m-Governance citizens can access information on 75 municipal services through SMS. This system enables registration of citizen grievances in RMC Call Centers and ensures redressal within 72 hours thereby reducing physical and economic stress, travelling and standing in queues in municipal offices. With minimized direct human interaction citizens obtain transparent services. It reduced cost of operations, resulted in efficient monitoring of complaints, helps in increasing revenue collection, reduced paper work and increased financial savings to the Corporation. As the project progressed additional services can be

¹⁸⁹Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances, Governance Knowledge Centre (2013), *Automated Building Plan Approval System*, New Delhi.

added. The m-Governance initiative is replicable, facilitates quick and quality service delivery at citizens door step at a minimal transaction cost.¹⁹⁰

Automated Building Plan Approval System (ABPAS), Madhya Pradesh

7.36. With the objective of improving quality and access to building permit service more efficient, transparent and citizen friendly, the Madhya Pradesh Government introduced ABPAS. It facilitates quick processing and disposal of building plan permissions, automation of the drawings, scrutiny, standardization of building fee and other charges and effective monitoring of building permit process. This AutoDCR automatically generates required scrutiny reports and the Building Plan Approval System is web-based. This system was first introduced at Indore Municipal Corporation where efficiency and performance improved radically. The initiative was conferred Gold Award in the category of “Innovative use of Technology in e-Governance” under National e-Governance Awards 2013-14.¹⁹¹

Transparent Chennai

7.37. Launched by the Institute of Financial Management and Research in 2010, Transparent Chennai seeks to empower city residents, particularly the marginalized groups, by addressing information gaps relating to city’s development and planning. It collects data, conducts research, creates maps on important civic issues and uploads them on a Website. It also hosts consultations on civic issues, enables citizen participation in data collection and supports citizen participation in urban governance. It adopts up to date technologies like GPS, GIS and Google Earth to prepare Maps. Transparent Chennai bridges the information gap between the citizens, policy makers and the civic administration contributing to transparency and accountability in civic management. It is a classic case of a NGO participation in urban governance.¹⁹²

Others

¹⁹⁰ Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances, Governance Knowledge (2012), *m-Governance for Municipal Services*, New Delhi.

¹⁹¹ Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances, Governance Knowledge (2013), *Automated Building Plan Approval System*, New Delhi.

¹⁹² Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances, Governance Knowledge (2010), *Transparency and Accountability – Transparent Chennai*, New Delhi.

In-situ Slum Upgradation – Pune

7.38. Recognizing the prevailing concerns of the poor, the Pune Municipal Corporation implemented a community driven in-situ slum upgradation project under BSUP of JNNURM. The project envisaged allowing locals to have their houses with all amenities in their own settlements without being uprooted. Houses are designed in consultation with the residents and special emphasis was laid on sanitation, hygiene, ventilation and lighting requirements of the community. The project provided secure tenure to slum dwellers who were rid of constant threat of insecurity. It is considered as an innovative solution in slum rehabilitation. The project was selected by Smithsonian Cooper-Hewitt, National Design Museum to display its model.¹⁹³

7.39. *It is important that these good practices are disseminated and should become part of training and other capacity building programs. Awareness of the practices, their successes and even the reasons for failure would enable the ULBs to initiate implementing these initiatives/practices with open mind adopting the practice to the local milieu*

Summary

7.40. This chapter discusses the significance of good practices in improving urban governance. It presents good practices compiled by national and international organizations in the areas of finance, service and governance. It also draws upon the best practices documented by SFCs in states, which have submitted 4th SFC reports adopting 13 FC templates. It documents best practices compiled by MoUD, NIUA, ASCI, etc., and suggests the need to adopt them to move towards good urban governance.

¹⁹³Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances, Governance Knowledge (2012), *In-situ Slum Upgradation under JNNURM*, New Delhi.

8. Conclusions and Recommendations

8.1. India's urban population is expected to be more than half the total population by the middle of this century, despite the low levels of urbanization with 31.16% at present. The 2001-2011 decade witnessed a significant increase in the number of census towns and in the coming decade they are likely to become statutory towns, apart from adding more over the years. Urbanization brings in its train multitudes of problems - pressure on services, housing, poverty, housing, transport, health, education, welfare, etc., requiring improved governance and enormous resources which the ULBs with their weak finances can ill afford.

Context

8.2. The 74th CAA provided constitutional status to the ULBs and a basic governance framework. It provides for the constitution of SFCs every five years to suggest principles governing the distribution of finances between state and ULBs. After the 73rd and 74th CAAs, the FCs have been recommending grants to local bodies; though on an ad hoc basis. The MoUD launched programs like JNNURM, UIDSSMT, BSUP, IHSDP, RAY, etc., to improve governance, infrastructure, finance and service delivery, stipulated SLBs for core services which are the targets for the ULBs to achieve, formulated national urban sanitation policy to achieve universal sanitation and to improve capacities of municipal functionaries, both elected and official, launched CBULB and CBUD.

8.3. The 74th CAA ushered in political, financial, governance and other reforms to correct the ills of poor governance that characterized the urban local self-government institutions. Doubtless, regular conduct of elections, larger representation to women and weaker sections is a visible impact. Though labeled as a revolutionary legislation, due to its weak implementation or non-implementation of some provisions of the Act in some states, its fruits could not fully be realized nor made serious impact on urban governance. Constitution of MPCs and DPCs are cases in point. Overlapping functional jurisdiction, parastatals without accountability to elected councils, failure to use information technology to improve governance, etc., continue. The schemes like JNNURM are confined to a few select cities and the delayed implementation of projects and reforms under it could not make expected impact on infrastructure or governance.

Finance

8.4. ULBs have both own and non-own sources of revenue. The municipal sources - own or non-own - more or less remained at the same level over a six-year period between 2007-08 and 2012-13. In fact, the income from own sources has declined by 5% and from other sources increased correspondingly. Income from tax sources declined by 5% over six years and non-tax sources remained at the same level of about 20% to total revenues. During the six-year period, one do not find any major change in GoI transfers, FC grants or other assignments and devolutions indicating certain amount of stagnation in municipal financial system. The ratio between revenue and capital expenditure also remained more or less at the same level of 2:1 during the period. The study brought out that the MCs and metropolitan cities have better financial status than municipalities and NPs; relatively speaking. No doubt, there are better performing states with higher levels of per capita income and expenditure. Similar trends can be observed from the sample cities/towns as well. Their income from taxes and non-taxes more or less remained at the same level of 37% and 21% respectively during 2009-10 and 2012-13. Other sources of income also remained at the same level with marginal increase or decrease in some cases. The study of sample cities/towns brings out wide variations - sometimes extreme - in per capita income from different sources like property tax, professional tax, etc., between different ULBs in different states. ULBs in states like Gujarat, Kerala, Tamil Nadu, etc., seem to be better placed than others. The study brings out that in some states the ULBs do not get any income from profession tax. We are conscious that the economy of states certainly has an impact on finances of local bodies. All states do not seem to be exploiting the sources which statues empower them because of proximity to the community or for other political reasons. Studies show that the ULBs/state governments have not been revising the property tax periodically despite provisions in the municipal Acts thereby denying the ULBs substantial own resources. Andhra Pradesh and Kerala are examples where it was not revised for over a decade. Weak fiscal position of ULBs constrains them to discharge even the obligatory functions, leave aside discretionary.

8.5. A review of the constitution, organization and working of SFCs in different states brings out weaknesses that constrain them to undertake the job as per the spirit of the constitutional amendments. Irregular constitution of SFCs, time gap between two SFCs, weaknesses in their composition, constitution in phases and re-constitutions, absence of database on which they can work, lack of support from state governments to facilitate their working through appropriate accommodation, staff, financial powers, technical support, etc., characterize their working resulting in delayed submission of

reports and in some cases with poor quality resulting in their non-usability by the FCs to articulate the urban issues and finances to recommend grants. Their recommendations to bring certain reforms in urban sector both in finance and governance have not been addressed seriously by some state governments. There is much to be desired in their organization and working.

Services

8.6. Access to services like water supply, sanitation, sewerage, closed drains, roads, street lights, etc., which are basic to urban living are not as per the stipulated norms. Both the notification of service levels under SLB and Census reports clearly bring out service delivery shortages. The study brought out that about 50-60% households have access to treated water supply, 80% to safe latrines; one-third to sewer system and less than half to closed drains. The study brought out that the households in MCs and metropolitan cities have better access to services than municipalities and NPs. It can be surmised that the latter with weak financial resources are not able to provide the basic services compared to their richer counterpart in the MCs. In the 550 sample cities/towns studied the access to services is marginally better than overall status in the states. The main reason for this appears to be due to selection of all MCs in the select states as part of the sample, which has increased overall access. It can be assumed that access to services is uniform across the state/ULBs, though there are a few better performing as also poor performing ULBs details of which are discussed in report and data presented in Annexes. With weak governance, functional overlap, lack of access to services as per norms, etc., is compounded by a mismatch between functions, finance and functionary matrix. Access to water, sanitation and drains to the poor living in slums is equally not satisfactory with only 43%, 76% and 36% respectively. Access to slum households to these services is marginally better for the reasons discussed earlier.

Governance

8.7. Weak governance characterises the municipal system and there is no integrated governance framework. Not all states have transferred the functions to ULBs with funds and functionaries as per 74 CAA. Though ULBs are constitutional bodies, parastatals like water boards, slum improvement boards, UDAs, etc., have been created some of which have taken revenue generating activities and conflict with the working of ULBs. In some states they are headed by ministers resulting in conflict of interest between ULBs and parastatals. In Rajasthan, only four functions are being undertaken by the ULBs and others by parallel agencies without relationship and accountability to ULBs.

In Maharashtra, state agencies set standards for service delivery and advise the ULBs on the operating systems within their jurisdiction. Thus one finds the basic local functions are entrusted to other agencies.

8.8. Due to weak governance there are delays in implementation of projects and reforms under JNNURM. Lack of municipal capacity, including staff shortages, lack of competence, etc., are attributed as reasons for poor implementation of projects and reforms. In some states the project execution and reform implementation is not even 50%. This explains the problems that confront the ULBs in the country. Poor compliance to the nine conditions to improve finance and governance stipulated by the 13 FC at the risk of foregoing performance grant explains the context within which the ULBs function and also indicate state governments' unwillingness or casual approach towards improving urban governance; at least in some states. Poor maintenance of accounts and audit delays in ULBs undermine transparency and financial accountability.

8.9. The conclusions drawn in this study are not new. The FCs, SFCs as well as independent studies by scholars and institutions have been drawing similar conclusions on different aspects of municipal finances, governance and service delivery. The data collected by the 14 FC from states and sample ULBs only reinforce the earlier conclusions. Similarly, our suggestions are also not new nor innovative but only reiterate and reinforce the known ones, in several cases.

Municipal Services and Finances - Gap Assessment

Resource Gap

8.10. The studies by HPEC, McKinsey and other reports estimated mind boggling figures over the next couple of decades to meet the infrastructure gap, which the states and ULBs can ill afford and it may even be difficult to the FC to consider. Some studies also indicate that the SFCs seem to be adopting incorrect methodologies to estimate the resource gap of ULBs. Irrespective of the methodologies adopted the investments required are manifold than the states and the GoI are prepared to fund. This necessitates focusing on internal resource mobilization by the ULBs than on depending on external resources. Our estimate shows the need for Rs. 3,89,767 Cr. at 2009-10 prices during the award period i.e., 2015-2016 to 2019-20 for infrastructure provision and O&M.

8.11. FCs/SFCs have been recommending grants to ULBs on an adhoc basis during the last two decades. The grant allocation is not linked to achievement of goals like universal access to services or any development goals. No FC efforts to achieve fiscal equalization at ULB-level would ever succeed, unless there is a political will at state and local levels to exploit the full potential that exists. The study shows that SFCs have not

affected any change in the fiscal powers of ULBs or recommended changes. They only emphasized better use of powers under the municipal statutes. Most focused on reforms in property tax, its levy and collection and some other taxes. They exhorted for better financial management than breaking any new ground to strengthen ULBs fiscal position. In most cases, SFC reports have not influenced taxation or user fee policies of state governments or ULBs. SFCs only focused on revenue sharing arrangements - increase in the share of assignment of taxes; some kind of tinkering with the existing rather than breaking any new ground.

Recommendations

8.12. Governing cities is becoming complex in the context of inadequate finances, gap in services, weak institutional framework, lack of capacity, etc. This is compounded by the absence needed political will. There is a need to strengthen governance if cities and towns have to emerge as living organisms with better quality of life. The study brought out incapacity or reluctance or unwillingness of the state governments to undertake reforms which are critical to move towards good urban governance, if the experience of implementing 74th CAA, operationalising the reforms/conditions suggested by the 13 FC and reforms under JNNURM is any indication. The states appear to be willing to forgo performance grant and prefer not to implement reforms which are critical and imperative. If states are unwilling or lukewarm to bring changes, mechanisms need to be worked out to enable the state governments and ULBs to improve governance and finances. It is the courts, which are often making the state governments to conduct elections to ULBs as per constitutional provisions.¹⁹⁴ Similarly, if states and ULBs do not see the imperativeness of improving governance, finances, services, etc., constitutional bodies like the FC need to take the initiative to make them to implement reforms to improve civic life. *Conditional grants proposed are aimed at achieving this - in part. Not all reforms suggested are not new as FCs, SFCs and many committees and commissions, have been recommending them. The recommendations are in four areas viz., finance and resource mobilization, strengthening SFCs, improving services and others like capacity building.*

Municipal Finance List

8.13. Most critical to improved municipal performance is finance. The ULBs have limited financial resources as per the municipal Acts. Some of these sources are not

¹⁹⁴ For example, in Andhra Pradesh elections to rural and urban local bodies which were due in 2010 were held in early 2014 at the direction of the Supreme Court .

8.14. being properly and effectively exploited by the ULBs in all states. In the absence of a separate municipal finance list, the SFCs only make ad hoc allocations to the ULBs. *We suggest that a municipal finance list be included in the constitution through amendment. The list may include property tax, vacant land tax, service charge on central and state properties, trade licensing, building permission fee, impact fee, development fee, etc., which are already in the local domain. Others in the municipal finance lists may include motor vehicle tax, surcharge on stamp duty, professional tax, entertainment tax, VAT, GST (once it is finalized and put into operation), etc. Once such a list is provided, SFCs would be able to work out details of allocations to local bodies from the divisible pool as is being done by FCs. This will replace adhocism with principled allocations.*

Resource Mobilisation

8.15. The service gaps need to be bridged and a pre-requisite for this is bridging the finance gap. The most important area to strengthen municipal finance is to improve own revenues to bridge the finance gap i.e., optimal mobilization of internal revenues. In this context a remark made by the Minister for Urban Development, GoI, though may have been made in a lighter vein, is noteworthy. He said that ' what is happening now is that the ULBs are approaching municipal ministers of the states concerned for funds, the ministers are seeking money from their chief minister/state governments, the states are moving the Union Minister for assistance and in turn the Centre is approaching the World Bank.' He added that ultimately the burden of repayment of such loans would fall on people.¹⁹⁵ Mobilising the internal revenues will also give the ULBs the needed autonomy to prioritise their needs and make investments in those sectors.

8.16. The ULBs, as constitutional bodies, need to depend more on own resources to undertake the functions incorporated in the statues including those in the 12th Schedule. The autonomy of local governments is measured in terms of own sources of revenue to meet the expenditure. But unfortunately the ULBs have not been able to mobilize internal resources optimally, as this study has shown. There are many weaknesses in the assessment, levy and collection of property tax, periodic revision, collection efficiency, etc. Similarly, profession tax is not being properly exploited and even where states collect more assignments to ULBs seems to be low. Studies show a very high potential on D& O Trades which is not being exploited. The list of trades which were prepared years ago continue to be the basis for collections and there are also many administrative

¹⁹⁵*The Hindu*, Hyderabad, Monday, August 4, 2014, p.4.

inefficiencies in the licensing process which is mostly done manually. Many SFCs recommended incorporation of new trades that are emerging by amending the Acts. The efforts made to address some of these problems in some states have given dividends, as the good practices discussed show. *We suggest that the property tax reforms like regular revision, strengthening assessment, levy and collection, improving billing and collection efficiency, removal of exemptions, penal clauses on illegal constructions, identifying un-assessed and under-assessed properties, etc., be prioritized by ULBs. The ULBs need to review its non-tax sources and periodically revise as per improvement in services as also to meet cost escalation. Similarly, the user charges need to be rationalized and constitution of municipal services regulatory commission being suggested to address this issue. User charges need to be revised by linking to improvements in services. The inefficiencies in mobilizing internal revenues is an area of concern and the ULBs should address this on a priority to mobilize resources. The ULBs also should exploit the untapped sources which municipal Acts empower them. The internal mobilization will, to some extent, bridge the finance gap and allow them functional autonomy.*

8.17. *There are many recommendations made by the 13 Finance Commission to improve the finances of local bodies like the UDA's sharing their revenues with local bodies, state governments sharing a portion of their income from royalties with those local bodies in whose jurisdiction such income arises, etc. continued to be relevant and significant to improve the ULB finances and should be implemented.*

8.18. *We suggest that the GoI should give effect to the decision already taken as the property tax source has potential in all states, particularly the larger ones, to mobilize additional resources. Efforts should also be made by the state governments to enforce the laws relating to profession tax. The states are advised to study Gujarat, Kerala and Tamil Nadu practices. The states should exploit entertainment tax effectively through improved methods of levy and collection.*

Property Tax Board

8.19. The study has shown that 20 states have established property tax boards. But from the data it is not clear whether they are operational or not and the way they function. In the context of problems that go with the assessment, levy, collection of property tax and the reluctance of local bodies to take any action due to political or other reasons it is necessary that an external agency provides them the necessary advice and support to streamline the property tax administration. *The property tax boards constituted as per 13 FC recommendations, but are not operational need to be made functional fully and take responsibility for correcting the ills and inadequacies in*

property tax administration. Where they have not been constituted, they should be constituted and operationalised.

Credit Rating and Barrowings

8.20. The ULBs can borrow funds from external agencies and can also issue municipal bonds. But there are some restrictions on their freedom. Secondly, a majority of ULBs do not have credible rating that enables them to borrow from the market. *The state governments should remove the restrictions on the borrowing powers of the ULBs and give them the freedom based on their credit rating to mobilize resources. Credit rating of ULBs should be made mandatory at regular intervals, which will develop spirit of competition between cities/towns and also enable those who have better rating to access funds of the capital market or float bonds for capital investment.*

Accounts and Audit

8.21. Double entry accounting system was adopted by 17 states and technical guidance and supervision was entrusted to C&AG by 19 states. *We reiterate the recommendations of the previous FCs that the accounting formats as per National Municipal Accounts Manual as recommended by the C&AG should be adopted in all states by ULBs and entrust technical guidance and supervision to C&AG.*

8.22. The audit reports of C&AG's Annual Technical Inspection Report and the annual report of the Director of Local fund Audit should be submitted in the legislature to improve transparency and to ensure financial accountability of local bodies. *We reiterate the recommendation of the 13 FC and suggest the relevant Acts and Rules should be amended to ensure this.*

FC and SFC Award Periods-Synchronisation

8.23. Cycle of SFC reports need to be synchronized with the FCs. *We suggest that the state governments constitute SFCs by early 2017 and adjust the award period of the ongoing or to be constituted SFCs in such a way that it synchronizes with the 15 FC and there after every five years. This is within the domain of the state governments to make adjustments to the award period of SFCs, as was done in Assam. This would facilitate the FC to examine the SFC reports as per the present constitutional provisions. We also feel the desirability of constitutional amendment, which FCs have been recommending, to address the problems that may arise in future.*

SFC Division and Cells

8.24. Every state should establish SFC Division in the Finance Department with adequate staff, infrastructure and resources. Similarly, SFC Cells should be established in Municipal Administration and Panchayati Raj Departments with effective linkages with the SFC Division. It should function on the lines of SFC Division in the Ministry of Finance. Their responsibility should include:

- Data collection analysis and management on a regular basis;
- Follow-up / monitoring of FC/SFC recommendations; .
- Monitoring the implementation of FC/SFC recommendations;
- Development of database on municipal demography, finances, governance, services, etc. Once established they should also cover social and economic dimensions for effective socio-economic planning, which is one of the municipal functions. They should become centers of Urban Information System (UIS) which both state and central governments including SFCs and FCs apart from ULBs should use in planning and development, and they should host a website;
- sponsor studies both at macro and micro level on specific issues of finances, services, governance, etc., and make them available to the SFCs when constituted; and
- SFC Division should have regular linkages with the SFC Division in the Finance Ministry and share the reports, data, studies, etc., and avoid duplication of effort and wastage of resources.

8.25. The need to strengthen SFCs is indisputable. We have suggested earlier the need for synchronization of award periods of FCs and SFCs. To make them effective we also suggest that *the chairperson, members and member secretary/secretary should be full-time. Secretary should be appointed at least two months ahead of the Constitution of the SFC to establish office, infrastructure, etc., on the lines of the FC at the national level.* Even where officials are appointed as members, they should work on a full-time basis, not part-time has been the case in several states at present.

Action Taken Reports

8.26. The state government submits ATR after every SFC report on the decisions taken on their recommendations by the Government. In the absence of any time limit for the submission of ATRs, there have been abnormal delays in the submission of ATRs, as we have seen. We suggest that *the ATR should be submitted within six months after the submission of the SFC Report. The state governments defer decisions on many recommendations of the SFCs for further examination. The Legislature has no way to*

know as to what decisions were taken by the government once the ATR was submitted. It is in this context we suggest that the government should submit a second ATR on all such matters within six months after the submission of the first ATR incorporating the decisions taken on all deferred recommendations to the legislature and all the recommendations not considered within one year after the submission of the SFC report should be considered as not accepted. This will enable the subsequent SFC to examine the subject/problem as well as the recommendation of the previous SFC afresh and make appropriate recommendations as part of their report. These changes may be incorporated in the relevant Rules and amend the legislation, if required to make this mandatory.

8.27. A review of the acceptance and implementation of recommendations of the SFCs has clearly brought out gaps. Several well-reasoned recommendations of the SFCs, even after their acceptance, have not been implemented for variety of reasons. The hard work and the costs that go behind the recommendations should not be allowed to lapse for administrative or other reasons. We, therefore, suggest that all the rejected , under consideration and accepted but not implemented recommendations of the previous SFCs should be included in the ToR of the forthcoming SFC, so that their rationale and relevance can be examined afresh and a final view taken. From now onwards this problem would not arise as we suggest that the state government should submit a second ATR on all SFC recommendations six months after the first ATR and those not considered by the government can be considered by subsequent SFCs.

8.28. *We suggest that the SFCs be given full financial and other powers to meet the needs to work autonomously. The system and procedures being followed by the FCs should be adopted to enable the SFCs to function as constitutional bodies.*

Municipal Services Regulatory Commission

8.29. The ULBs are expected to recover at least O&M costs of services they provide to the urban communities like water supply, solid waste management, etc. But the study has clearly brought out very few ULBs are able to recover the cost in water supply; though we have reservations on the authenticity or reliability of the data provided. The fact that a few ULBs were able to recover larger part of O&M cost is an indication that the policies are decided at the state and local levels and concerted efforts are made for the levy and collection of service charges, the community would be willing to pay the service charges. What the community expects is better and efficient services from the ULBs (5.59). Tariffs structure in a majority of ULBs does not seem to correspond to the actual costs incurred on delivery of those services. Similarly, efforts are not being made

to periodically review and revise them to meet the increasing costs of delivery. One reason attributed for this is the absence of any mechanism to oversee the tariff structure, their periodic review and revision, etc. We suggest that *every state should constitute Municipal Service Regulatory Commission with responsibility for review and rationalization of user charges relating to municipal services, fix the tariffs for different services, ensure periodic revision based on service level improvements and the costs involved, ensure that the benchmarks stipulated by the MoUD are achieved. They should ensure transparency in pricing services and their revision, equity in service delivery, etc.*

8.30. Similarly, supplement to budget is being prepared and presented to state legislatures in 19 states. These are significant reforms to improve municipal finances, increase transparency and accountability contributing to legislative oversight over the working and performance of ULBs. We suggest that these recommendations of the 13 FC should form part of the conditions to access the grants the 14 FC recommends.

SLB Notification

8.31. Eighteen states reported notification of SLBs, as we have seen in an earlier chapter. *The SLB notification on four services viz., water supply, sanitation, solid waste management and storm water drains, as recommended by 13 FC should be continued and also extended to all ULBs including NPs and Cantonment Boards. The status of municipal services and the targets proposed should be put on the municipal website as well as that of SFC Division.*

Investment Priority Areas

8.32. Many states have launched development schemes and ULBs receive grants as per the norms prescribed. With weak finance base state governments complain of constraints and look towards GoI and other external sources to implement even the priority schemes relating to water supply and other services. The discussions with municipal functionaries indicate that due to their inability to mobilize their share of funds some of the centrally sponsored schemes are getting delayed leading to time and cost over runs, which the GoI is unwilling to fund. *In view of the gap in service provision, including open defecation, we suggest that the grants to be recommended by 14 FC may be invested on providing the basic needs viz., water supply, sanitation, sewerage and storm water drainage and elimination of open defecation. Secondly, the SMTs -municipalities and NPs - should get priority, as their resource base is weak and access to services poor.*

8.33. The study has brought out the continued presence of pernicious practice of open defecation in our cities and towns. We have discussed high costs of such practice due to health, loss of productivity, etc., which are avoidable. We suggest therefore, *elimination of open defecation should get highest priority both at central, state and local government levels. The 14 FC may recommend prioritizing use of its grants to eliminate this practice to save lives as also in to improve health and hygiene of the communities. Elimination of open defecation should get highest priority both at central, state and local government levels to achieve the objective of Open Defecation Free Society within five years.* Private sector and NGO participation should be explored. The Company's Act may be amended to enable the companys to claim expenditure on construction of toilets in the cities and towns as well as government educational institutions as part of their corporate social responsibilities.

Other Recommendations

Municipal Website

8.34. Greater transparency on finances including income and expenditure, service delivery, governance, etc., should be the hallmark of municipal governance. The municipal data should be put on the municipal website both at state and local levels. This in effect is operationalising the Public Disclosure Law under JNNURM. *The website hosted by SFC Division and Cells, should provide information regarding the SFCs, their reports and recommendations, implementation status of projects and reforms and also reports of the studies undertaken by the Division as also by the SFCs.*

Urban Data Base

8.35. There is a need for the development of national urban database. *All the FC and SFC reports, studies undertaken or sponsored by them should be available in soft copies with the FC/SFC websites. National institutions like NIPFP, NIUA, NIRD, ASCI, etc., should also work as repositories of such information which can be accessed by states, ULBs, SFCs, scholars and others.* This enables the FCs and SFCs to begin their work immediately after their constitution without loss of time in collecting previous SFC reports, study reports and other basic data. The database also enables the scholars to undertake data analysis and make comparative assessments which may be of use to FCs and SFCs.

8.36. Legislative oversight is critical in parliamentary democracies and for good governance. To achieve this include *the state and central governments should include implementation status of FC and SFC recommendations and the status on utilization of*

grants provided by them in their annual reports to be submitted to the parliament and state legislature. The MoUD must take the initiative in guiding and supporting the state governments in implementing the FC recommendations. Similarly, the state's annual budget document should contain a statement of devolutions made to ULBs as well as the status on implementation of FC and SFC recommendations.

8.37. Despite 74 CAA, the governance framework - both politically and administratively - continues to be weak. The inability of the local political leadership to demand the constitution of SFCs where not constituted and their failure to pressurize the state governments to implement even the accepted recommendations speaks volumes. Similarly, the inability of the ULBs to absorb the grants provided under different schemes by the GoI and others and timely execution of projects speaks of the incapacity of local urban administrative systems. *There is a need for continuous political education on the rights and obligations of ULBs and their functionaries.*

8.38. There are many other recommendations listed in this report several of them were made by the 13 FC and other committees which are significant and the state governments need to consider, accept and adopt them as per the needs of the state. For example, there are wide variations in the criteria for the constitutions of different tiers of ULBs, as we have seen in this study. Such variation is making comparison difficult and even impossible. The MoUD should provide guidelines for municipalization and criteria for constitution of MCs, municipalities and NPs. *The MoUD may revise Model Municipal Law consistent with Article 243 Q (2) of the Constitution to guide the state governments. It is equally important to redefine the boundaries of the ULBs by incorporating the peripheral or peri-urban areas contiguous to the existing city or town after the publication of Census reports every ten years.*

8.39. Several reforms have been initiated and being implemented by the states and ULBs under schemes like JNNURM. Their effective implementation is critical for improving governance and move towards good urban governance. The reforms relating to finance, services and management need to be deepened and taken forward. To achieve the objectives of 74 CAA and to make democratic decentralization a reality, *we reiterate the recommendations of earlier FCs for transfer of all the 12th Schedule functions along with finances and functionaries to the ULBs and a beginning should be made by transferring the basic functions like water supply, sanitation, drainage, SWM, and sewerage.* These reforms do not involve autonomy of the state governments nor affect the constitutional structure. In fact, the successive FCs, as well as many SFCs, have been suggesting to implement these very reforms. It is imperative that the 14 FC should to underpin the significance of these conditions which are in the nature of improvement in

municipal governance including finances and service delivery. *The JNNURM reform of assigning or associating the planning and other functions and re-affirmed by 13 FC being undertaken by parastatals be expeditiously implemented.*

8.40. This study, as noted, listed a number of good practices in different areas. *It is important that these good practices are disseminated and should become part of training and other capacity building programs.* Awareness of the practices, their successes and even the reasons for failure would enable the ULBs to initiate implementing these initiatives/practices with open mind adopting the practice to the local milieu.

8.41. Shortage of staff, absence of municipal cadres and lack of professionalism are attributed to the weak administration of ULBs. It is, therefore, important that all states formulate staffing pattern for different tiers of ULBs taking into consideration population, area, services provided and other parameters along with the constitution of municipal cadres. *We also suggest that MoUD should provide guidance and support in designing staffing pattern for different tiers for ULBs.*

Conditional Grants

8.42. The FCs have been stipulating conditions while recommending grants to the ULBs. Experience in conforming to these conditions has been mixed; as we have seen in the study. But, the recommendations made by the FCs in terms of conditions have brought awareness on the significance of improved governance and service delivery. Despite, many states not accessing the performance grant recommended by the 13 FC, several recommendations like preparation of supplement to the budget, audit and accounting reforms, constitution of property tax board, etc., have been initiated or implemented by several states as per the Notes submitted by the states to the 14 FC. There has been a correlation between improved governance and mobilizing finances and improving service delivery. It is in this context of the need to improve governance and service delivery at the ULB level, the conditionalities become significant and relevant. We, therefore, suggest that the 14 FC may make 40% of the grant it allocates to ULBs conditional to (1) synchronization of SFC and FC award periods, (2) constitution of SFC Divisions and Cells, (3) constitution of Municipal Services Regulatory Commission, (4) undertaking accounts and audit reforms, (5) operationalising the property tax boards and (6) institutionalising the service level benchmarking in the municipal system.

Looking Ahead

8.43. Empowering local bodies, putting in place proper institutional framework with capacity and competence, maintenance of accounts as per norms and development municipal database on different parameters are critical for the LBs to function as units of self-government and to realize the objectives of CAAs. The suggestions made in this study are aimed at moving in this direction. Unless this is achieved, the plans for smart city, smart governance, smart service delivery, etc., remain only in the realm of rhetoric. Best practices listed in the study make urban one to believe in the possibility of achieving better governance, effective service delivery and better management of civic affair. They are not the only islands of excellence, there are many more such practices to learn to better urban management.

8.44. In the context of increased pace of urbanization and urban areas contributing substantially to the local economy efforts need to be made to streamline urban systems - its governance, finances, service delivery, etc. Based on the study, we made several suggestions to improve the municipal finances and governance. But nevertheless, the fact remains that the vicious circle of poor service delivery, unwillingness to pay taxes and charges, weak finance base of ULBs and their consequent inability invest on infrastructure to improve service delivery continues. Tax compliance is a measure of citizen satisfaction which results in participation and citizen resistance is an indication of poor governance. One significant feature of financial empowerment of ULBs is the political will. The history of local governments over the decades clearly brings out its absence; at least in part. This is an area where no recommendation from commissions or committees including FCs and SFCs, would help and there is a need for the development of political culture to actualize constitutional intentions and contribute to empower the ULBs and reduce the culture of dependency. We consider the acceptance and implementation of FC and SFC recommendations in itself will be a major achievement, which address part of the problems of finance, governance, service delivery, etc. We conclude by quoting Jamie Learner, the celebrated Mayor of Curitiba, Brazil known for many a low cost solution for major civic problems in a sustainable way who said that for creativity and sustainability finance is not a hurdle. He says that 'if you want creativity, cut one zero from your budget. And if you want sustainability, cut two zeros from your budget. And if you want solidarity, assume your identity and respect others' diversity. There are three main issues that are becoming important, not only for your city, but for

the whole of mankind. These relate to three key issues in cities: mobility, sustainability and tolerance (or social diversity).’¹⁹⁶

¹⁹⁶ See <http://www.asla.org/ContentDetail.aspx?id=30875>

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Annexes

Annex 1.1. Growth of Urban Local Bodies by State and Tier

#	State	11 FC (As on 1.4.1998)				12 FC				13 FC				Census 2011				14 FC				
		MC	M	NP	Total	MC	M	NP	Total	MC	M	NP	Total	MC	M	NP	Total	MC	M	NP	Others @	Total
1	Andaman													0	1	0	1	NA	NA	NA	1	1
2	AP	7	94	15	116	7	109	1	117	15	103	6	124	15	102	8	125	19	115	46	1	181
3	Arunachal Pradesh	NO ULB				NO ULB				NO ULB				0	0	26	26	0	2	0	26	28
4	Assam	1	28	50	79	1	28	54	83	1	29	59	89	1	31	56	88	1	34*	58*	0	93
5	Bihar	6	70	94	170	5	37	117	159	11	43	84	138	11	43	85	139	11	42	88	1	142
6	Chandigarh													1	0	0	1	NA	NA	NA	1	1
7	Chhattisgarh					10	28	71	109	10	28	124	162	10	32	126	168	10	32	127	0	169
8	Dadra & Nagar Haveli													0	1	0	1	NA	NA	NA	1	1
9	Daman and Diu													0	2	0	2	NA	NA	NA	2	2
10	Goa	--	14	--	14		13		13	1	13		14	1	13	0	14	1	13	0	0	14
11	Gujarat	6	85	58	149	7	142		149	7	159	2	168	7	159	29	195	8	159	NA	29**	196
12	Haryana	1	81	--	82	1	21	46	68	1	24	51	76	2	23	55	80	9	14	53	1	77
13	HP	1	19	28	48	1	20	28	49	1	20	28	49	1	25	30	56	1	25	24	7	57
14	J&K	2	67	--	69	2	6	61	69	2	80		82	2	6	78	86	2	80	0	2	84
15	Jharkhand					1	20	22	43	2	15	22	39	3	15	22	40	NA	NA	NA	40	40
16	Karnataka	6	121	88	215	6	123	93	222	8	138	73	219	8	44	168	220	8	44	162	6	220
17	Kerala	3	55		58	5	53		58	5	53		58	5	53	1	59	5	60	0	1	66
18	Lakshdweep													0	0	0	0	NA	NA	NA	0	NA
19	MP	18	103	283	404	14	86	236	336	14	88	236	338	14	96	254	364	14	100	263	5	382
20	Maharashtra	15	229	--	244	16	228		244	22	222	5	249	23	221	12	256	26	219	12	7	264
21	Manipur		7	21	28	9	18	1	28	10	18		28	0	9	19	28	NA	NA	NA	0	28
22	Meghalaya		6		6		6		6		6		6	0	2	8	10	0	3	6	1	10***

#	State	11 FC (As on 1.4.1998)				12 FC				13 FC				Census 2011				14 FC				
		MC	M	NP	Total	MC	M	NP	Total	MC	M	NP	Total	MC	M	NP	Total	MC	M	NP	Others @	Total
23	Mizoram		2	4	6		0		0		1		1	0	0	23	23	NA	NA	NA	23 ***	23
24	Nagaland		9		9			9	9		3	16	19	0	3	16	19	0	3	16	0	19
25	NCT of Delhi													2	0	1	3	NA	NA	NA	3	NA
26	Odisha	2	30	70	102	2	33	68	103	3	36	64	103	3	37	67	107	3	37	63	2	105
27	Puducherry													0	5	1	6	NA	NA	NA	6	6
28	Punjab	4	96	37	137	4	98	32	134	5	97	33	135	5	100	38	143	9	97	39	3	148
29	Rajasthan	3	11	169	183	3	11	169	183	3	11	169	183	5	166	14	185	5	30	149	1	185
30	Sikkim					0	0	0	0	1	2	9	12	1	1	6	8	1	1	5	1	8
31	TN	6	102	636	744	6	102	611	719	8	150	561	719	10	148	563	721	10	150	559	2	719 ****
32	Tripura		1	12	13		1	12	13		1	12	13	0	1	15	16	0	1	15	0	16
33	UP	11	226	447	684	11	195	417	623	12	194	422	628	13	192	443	648	13	194	423	18	648
34	Uttarakhand					1	31	31	63	1	31	31	63	1	32	41	74	6	27	31	10	74
35	WB	6	112	4	122	6	114	3	123	6	118	3	127	6	119	4	129	NA	NA	NA	4	131
	Total	96	1494	2092	3682	109	1432	2182	3723	139	1595	2108	3842	150	1682	2209	4041	162	1482	2139	205	4138 #

Source: 11, 12 and 13 FC Report, Census of India 2011 and Statement submitted by States to the 14 FC

@ Includes CB, ITS, NA, INA, Etc. and data for which are not provided

* MB=M and TC= NP

** 26 INA, 1CB and 2 NA

***3 ADCs, 6 MBs and 1 CB

! 23 NT

**** Data from 4th SFC

Some states have given only total figures and not tier wise, hence the total does not tally.

Annex 1.2. Sampling Methodology: Urban Local Bodies *

The sample of ULBs has been drawn for each state (except Arunachal Pradesh, Mizoram, Nagaland and Meghalaya) using Probability Proportional to Size with replacement size being population of the town.

Thirty percent of the districts have been chosen using simple random sampling using the map of 2011.

For all states tier-wise sampling has been conducted using urban population for 2001 (as 2011 census town wise population was unavailable). From the selected districts 30% of tier-II and 15% of tier-III local bodies have been chosen. For the states-Tripura, Manipur, Goa and Sikkim where the number of districts / districts with ULBs is 4 or less, tier-wise sampling has been described below. One exception is Karnataka where sampling has been done in four tiers the tiers being Municipal Corporation, CMC, TMC and TP.

All corporations (as in 2011 census) in every state irrespective of their districts have been chosen and the state wise list of corporations studied is attached. The minimum sample size for each selected district's tier-II and tier-III bodies is kept as 2. The sampling frame used for each state, tier-wise is attached in separate excel sheets.

Minimum sample size for each tier in every district was kept as 2. If the selected district had only a single town in a tier it was selected in the sample.

For the states given below the above strategy has been slightly modified as described below:

1. Tripura: Only Tier-II body is Agartala and therefore it is chosen. 15% (or minimum two) Nagar Panchayats from each of the four districts is selected.
2. Goa: All towns are Tier-II bodies, therefore only 30% of towns in each of the two districts is chosen.(minimum sample size is 2)
3. Manipur: In the four valley districts, 30% of Tier-II and 15% of Tier-III towns have been chosen from each of the four districts (minimum sample is two).
4. Sikkim: 15% (minimum two) towns are selected in each of the four districts.

Note1: While drawing up the population range from which sampling was to be done, if a town which fell in 'x' district in 2001 had moved out of it in 2011, it was excluded from the sampling exercise. Any new town body created post 2001 in the selected district was ignored due to unavailability of population. However, if the status of any town got upgraded between 2001 and 2011 within the chosen district, it was counted in the higher tier.

Note 2: In some states due to expansion of the Municipal Corporation some nearby towns chosen have been subsumed into the MC and the State has provided information for the MC as a whole and not for the chosen town.-----

* As finalised by the Fourteenth Finance Commission.

Annex 1.3: Data use for Services for the Sample cities from SLB and Census

S.No	State	Census				SLB				Total			
		M.Corp	M	NP	Total	M.Corp	M	NP	Total	M.Corp	M	NP	Total
1	AP					15	13		28	15	13	0	28
2	Assam	1	8	5	14					1	8	5	14
3	Bihar			12	12	11	10		21	11	10	12	33
4	Chhattisgarh			2	2	10	5		15	10	5	2	17
5	Goa	1	2		3					1	2	0	3
6	Gujarat					7	12		19	7	12	0	19
7	Haryana	2	6	9	17					2	6	9	17
8	HP					1	4	1	6	1	4	1	6
9	J&K	2		6	8					2	0	6	8
10	Jharkhand	3	2	6	11					3	2	6	11
11	Karnataka			20	20	8	8		16	8	8	20	36
12	Kerala					5	6		11	5	6	0	11
13	MP	1	2	23	26	13	13	2	28	14	15	25	54
14	Maharashtra					22	13		35	22	13	0	35
15	Manipur		7	6	13					0	7	6	13
16	Odisha					3	6	13	22	3	6	13	22
17	Punjab	5	12	4	21					5	12	4	21
18	Rajasthan					5	17	4	26	5	17	4	26
19	Sikkim	1	1	5	7					1	1	5	7
20	Tamil Nadu	10	16	25	51					10	16	25	51
21	Tripura			6	6		1		1	0	1	6	7
22	UP			39	39	13	21		34	13	21	39	73
23	Uttarakhand	1	5	6	12					1	5	6	12
24	WB	1	7	1	9	5	11	1	17	6	18	2	26
	Grand Total	28	68	175	271	118	140	21	279	146	208	196	550

Source:

Annex 1.4 : State-wise Sample Cities/Towns with Population and Households by Tier and Size Class Wise

S.No	State	ULBs	HHs	Population	Tier wise ULBs						Class wise ULBs					
					Corporations		Municipalities		Nagar Panchayats		Metro		Class 1		SMT	
					ULBs	HHs	ULBs	HHs	ULBs	HHs	ULBs	HHs	ULBs	HHs	ULBs	HHs
1	Andhra Pradesh	28	3871982	16068928	15	3554316	13	317666	-	0	3	2397772	8	108585	17	1365625
2	Assam	14	363997	1536945	1	232154	8	113306	5	18537	-	-	11	75271	3	288726
3	Bihar	33	1021257	5955498	11	812700	10	142632	12	65925	1	281986	18	129951	14	609320
4	Chhattisgarh	17	741454	3576962	10	682359	5	51929	2	7166	1	205780	7	56673	9	479001
5	Goa	3	54281	253034	1	16244	2	38037	-	-	-	-	3	54281	-	-
6	Gujarat	19	3325728	15649274	7	3132625	12	193103	-	-	4	2816480	9	76248	6	433000
7	Haryana	17	797675	3881823	2	493519	6	246625	9	57531	1	287848	9	57531	7	452296
8	Himachal Pradesh	6	52174	212285	1	41483	4	10241	1	450	-	-	5	10691	1	41483
9	Jammu & Kashmir	8	290476	1852734	2	278634	-	-	6	11842	1	164000	6	11842	1	114634
10	Jharkhand	11	648844	3438673	3	453250	2	16840	6	178754	2	417494	7	58718	2	172632
11	Karnataka	36	3345955	14369703	8	3003137	8	229084	20	113734	1	2105894	23	156179	12	1083882
12	Kerala	11	719484	3080148	5	623035	6	96449	-	-	-	-	4	50089	7	669395
13	Madhya Pradesh	54	1912752	9927072	14	1669597	15	152995	25	90160	4	1157228	39	224615	11	530909
14	Maharashtra	35	7375743	34333132	22	7165108	13	210635	-	-	9	5694854	10	89288	16	1591601
15	Manipur	13	105962	500125	-	-	7	92631	6	13331	-	-	12	44947	1	61015
16	Odisha	22	539415	2543663	3	386090	6	81786	13	71539	-	-	19	153325	3	386090
17	Punjab	21	1110863	5325180	5	919594	12	182731	4	8538	2	584989	12	69145	7	456729
18	Rajasthan	26	1425780	7727199	5	1160060	17	128413	4	137307	3	947811	16	106978	7	370991
19	Sikkim	7	33389	141827	1	23938	1	2608	5	6843	-	-	6	9451	1	23938
20	Tamil Nadu	51	2904948	11640905	10	2465970	16	313525	25	125453	3	1653147	37	299190	11	952611
21	Tripura	7	127182	508507	-	-	1	99352	6	27830	-	-	6	27830	1	99352
22	Uttar Pradesh	73	3511675	20672419	13	2917081	21	474081	39	120513	7	2127979	47	180557	19	1203139
23	Uttarakhand	12	226349	1150740	1	116102	5	97814	6	12433	-	-	9	44617	3	181732
24	West Bengal	26	2284399	10616664	6	1589132	18	683373	2	11894	2	1194703	6	48641	18	1041055
	Total	550	36791764	174963440	146	31736128	208	3975856	196	1079780	44	22037965	329	2144643	177	12609156
	%				26.55	86.26	37.82	10.81	35.64	2.93	8.00	59.90	59.82	5.83	32.18	34.27

Source: Census of India 2011 of Sample Cities

Annex 1.5: State-wise Sample Cities/Towns with Slums Population by Household by Tier and Size Class

S.No	State	ULBs	HHs	Tier Wise ULBs						Size Class Wise					
				Corporations		Municipalities		Nagar Panchayats		Metro		Class I		SMTs	
				ULBs	HHs	ULBs	HHs	ULBs	HHs	ULBs	HHs	ULBs	HHs	ULBs	HHs
1	Andhra Pradesh	28	1452708	15	1290004	13	162704			3	846264	17	542372	8	64072
2	Assam	7	13849	1	6959	5	4858	1	2032			3	9608	4	4241
3	Bihar	25	84986	11	67363	7	9886	7	7737	1	13533	13	60811	11	10642
4	Chhattisgarh	17	293630	10	262952	5	25741	2	4937	1	80274	9	190032	7	23324
5	Goa	2	4614			2	4614							2	4614
6	Gujarat	14	266789	7	252745	7	14044			4	207576	5	51110	5	8103
7	Haryana	17	164142	2	76754	6	64353	9	23035	1	45967	7	95140	9	23035
8	Himachal Pradesh	5	3660	1	840	3	2563	1	257			1	840	4	2820
9	Jammu & Kashmir	2	48048	2	48048					1	46821	1	1227		
10	Jharkhand	9	35119	3	22975	2	1558	4	10586	2	18831	2	12407	5	3881
11	Karnataka	36	360548	8	277840	8	49621	20	33087	1	178377	12	135158	23	47013
12	Kerala	5	36276	5	36276							5	36276		
13	Madhya Pradesh	50	543606	14	467234	15	41404	21	34968	4	358815	11	110470	35	74321
14	Maharashtra	33	1990051	22	1941643	11	48408			9	1612902	16	368277	8	8872
15	Odisha	18	140288	3	91581	6	32262	9	16445			3	91581	15	48707
16	Punjab	15	199392	5	157257	9	41014	1	1121	2	117027	7	68828	6	13537
17	Rajasthan	18	246772	5	206703	10	20683	3	19386	3	166035	6	62482	9	18255
18	Sikkim	6	7891	1	5785	1	1015	4	1091			1	5785	5	2106
19	Tamil Nadu	45	669759	10	590559	15	65255	20	13945	3	421690	11	200701	31	47368
20	Tripura	7	20683			1	11083	6	9600			1	11083	6	9600
21	Uttar Pradesh	41	599566	12	531299	13	55016	16	13251	7	423641	15	159561	19	16364
22	Uttarakhand	9	53629	1	30132	5	20038	3	3459			3	40875	6	12754
23	West Bengal	26	588962	6	388618	18	193898	2	6446	2	304130	18	273601	6	11231
	Grand Total	435	7824968	144	6753567	162	870018	129	201383	44	4841883	167	2528225	224	454860
	%			33.10	86.31	37.24	11.12	29.66	2.57	10.11	61.88	38.39	32.31	51.49	5.81

Source: Census of India 2011 of Sample Cities

Annex 1.6: Definition of Services under SLB and Census, 2011

Service Level Benchmarking*	Census of India , 2011**
Water Supply	
The total number of direct service connections in the municipal service area, with municipal water supply. p.17	Tap water from treated source for drinking water which is provided to individual households through piped water system within premises. p.46
Sewerage	
No. of properties having individual underground sewerage connection with in the service area. p.37	HHs having connected to sewer pipes to collect and carry away the human excreta and waste water and remove from the household environment. p.50
Toilets	
No. of households having access to individual toilets and access to community toilets in the service area. p. 35	No. of households having access to Flush/pour flush latrine connected with piped sewer system, Flush/pour flush latrine connected to Septic tank, having pit latrine with slab and HHs having access to public latrine. p.50.
Storm Water drainage	
Total length of storm water drains including pucca drains both covered and un-covered to the road network. p.69.	Household having water outlet connected to drainage system to carry away the waste water generated by the households, whether it is connected to closed drainage or open drainage. p.51

Source: Census of India 2011 and Service Level Benchmarking, MoUD

* Government of India, Ministry of Urban Development (2010), *Handbook on Service Level Benchmarking*, New Delhi.

** Registrar General, Census of India, 2011, *Instructions Manual for House Listing and Housing Census*, New Delhi.

Annex 3.1: Service Levels Notified under 13 FC - 2011

	Benchmark	National	Andhra Pradesh	Bihar	Chhattisgarh	Gujarat	Himachal Pradesh	Karnataka	Kerala	Madhya Pradesh	Maharashtra	Orissa	Rajasthan	Tripura	Uttar Pradesh	Bihar
Water Supply																
Coverage connections	100%	53.6	37.6	17.0	25.8	77.0	74.4	64.5	36.9	45.7	67.8	25.7	66.4	27.9	37.3	25.8
Per capita supply	135 lpcd	76.6	68.9	29.2	45.2	97.3	110.3	94.1	64.1	56.9	80.8	110.7	68.7	71.3	60.3	45.2
Metering of connections	100%	43.0	2.9	0.0	11.6	27.1	43.7	43.4	79.4	4.8	50.1	1.0	38.2	0.0	14.7	11.6
Non-revenue water (NRW)	20%	34.1	41.2	48.1	64.9	20.6	29.4	30.9	29.1	45.1	32.1	54.6	27.1	72.7	26.7	64.9
Continuity of supply	24 Hours	3.1	1.5	4.7	2.9	2.0	5.3	2.5	8.8	1.1	2.3	2.1	1.1	2.5	6.3	2.9
Quality & Treatment	100%	88.9	96.6	80.0	98.8	82.8	92.7	86.5	85.6	91.8	90.6	95.8	76.7	71.5	92.9	98.8
Redressal of customer complaints	80%	77.4	84.0	42.3	75.0	70.0	87.0	68.7	74.1	75.0	71.4	74.4	73.2	64.8	94.8	75.0
Cost recovery	100%	40.5	52.6	31.9	25.8	50.2	27.7	26.4	43.1	25.0	66.6	27.6	18.8	12.6	38.0	25.8
Efficiency in collection charges	90%	63.5	54.4	31.9	43.8	57.7	75.3	59.1	72.3	54.6	70.6	43.7	77.3	75.4	66.7	43.8
Sewerage																
Coverage of toilets	100%	71.1	77.2	49.0	69.2	77.4	87.6	70.7	84.5	73.7	66.6	56.2	68.4	62.4	71.8	77.2
Coverage of sewage network services	100%	49.5	30.7	25.0	9.7	61.5	41.1	50.6	17.5	17.6	54.5	53.8	42.4	0.0	31.2	30.7
Collection efficiency of the sewage network	100%	55.6	56.3	65.0	0.0	63.1	43.2	58.2	100.0	33.6	51.1	7.3	41.7	0.0	53.4	56.3
Adequacy of sewage treatment capacity	100%	58.4	65.9	100.0	0.0	64.8	57.0	67.1	4.5	57.4	47.2	29.0	34.1	0.0	60.9	65.9
Reuse and recycling	20%	52.2	2.7	55.0	0.0	64.7	29.2	16.5	0.0	13.3	58.0	1.0	10.0	0.0	88.0	2.7
Quality of sewage treatment	100%	50.5	98.2	0.0	0.0	20.4	91.3	62.3	0.0	72.5	16.6	83.3	90.0	0.0	13.0	98.2
Efficiency in redressal of customer complaints	80%	64.9	80.3	50.0	66.8	61.9	86.0	65.3	80.0	76.5	62.6	56.2	73.0	0.0	77.6	80.3
Cost recovery	100%	45.7	61.9	0.0	0.0	50.8	17.2	51.0	0.0	27.0	58.9	32.8	11.0	0.0	44.0	61.9
Efficiency in collection of charges	90%	63.5	60.7	0.0	0.0	57.8	85.1	43.4	0.0	53.0	66.7	68.4	85.0	0.0	66.4	60.7
Solid Waste Management																
Household level coverage	100%	57.2	72.7	23.8	20.1	79.2	23.7	49.9	16.0	26.0	66.3	45.6	26.8	52.8	26.1	72.7
Efficiency of collection of MSW	100%	77.2	87.1	42.8	76.2	81.3	70.8	72.1	60.4	71.0	76.2	68.9	76.1	80.7	93.5	87.1
Extent of segregation	100%	38.5	20.3	22.5	2.0	48.8	40.6	18.4	25.7	22.8	38.8	47.5	30.0	0.0	38.3	20.3
Extent of MSW recovered	80%	48.2	12.2	0.0	1.6	59.4	44.2	63.6	27.8	16.7	38.8	58.6	15.4	15.9	26.5	12.2
Extent of scientific disposal	100%	48.9	3.6	0.0	0.0	61.3	10.0	34.7	55.7	53.5	44.7	34.0	0.0	0.0	0.0	3.6
Efficiency in redressal of customer complaints	80%	68.4	83.6	52.5	75.9	67.7	76.7	66.2	56.1	76.8	65.7	58.2	73.5	100.0	78.1	83.6
Cost recovery	100%	26.2	13.6		17.9	45.5	12.9	12.1	8.5	8.8	32.4	10.5	20.0	38.2	0.5	13.6
Efficiency in collection of charges	90%	47.6	65.4	12.5	44.7	55.1	64.0	36.5	77.5	42.9	42.2	45.0	0.0	76.4	37.6	65.4
Storm Water Drainage																
Coverage	100%	52.9	69.3	33.8	33.4	47.8	19.8	52.7	16.3	55.2	63.5	12.6	60.5	2.2	52.6	69.3
Incidence of water logging/ flooding	0	9.5	20.7	2.4	7.5	2.3	28.7	5.6	47.7	11.3	19.3	9.0	16.1	28.0	22.7	20.7
<i>Source: SLB Notifications, 2011. West Bengal prepared the notification but did not notify.</i>																

Annex 3.2 : Access to Services to Households

S.No	State	Towns	HHs	% of HHs having access to			
				Water Supply	Safe latrine facility	Piped sewer system	Closed Drainage
1	Andhra Pradesh	28	3871982	60.49	91.87	26.51	56.76
2	Assam	14	363997	25.79	87.51	19.74	22.25
3	Bihar	33	1021257	24.31	52.53	9.80	43.64
4	Chhattisgarh	17	741454	23.89	74.10	4.60	22.29
5	Goa	3	54281	85.41	91.57	34.90	71.27
6	Gujarat	19	3325728	88.21	85.00	79.67	32.82
7	Haryana	17	797675	59.58	89.12	63.67	58.23
8	Himachal Pradesh	6	52174	91.12	88.99	66.55	23.76
9	Jammu & Kashmir	8	290476	79.45	74.52	31.36	42.22
10	Jharkhand	11	648844	31.98	74.17	18.06	30.97
11	Karnataka	36	3345955	56.38	90.20	42.19	24.40
12	Kerala	11	719484	54.27	89.91	8.99	7.51
13	Madhya Pradesh	54	1912752	42.58	78.65	25.24	45.32
14	Maharashtra	35	7375743	86.19	86.12	57.86	61.80
15	Manipur	13	105962	34.30	70.81	7.76	7.15
16	Odisha	22	539415	40.63	73.30	13.36	8.72
17	Punjab	21	1110863	69.74	94.07	76.77	71.20
18	Rajasthan	26	1425780	69.01	76.28	43.66	56.05
19	Sikkim	7	33389	66.86	94.48	36.74	38.74
20	Tamil Nadu	51	2904948	59.76	91.20	56.31	69.77
21	Tripura	7	127182	30.80	67.41	1.22	3.09
22	Uttar Pradesh	73	3511675	44.14	73.44	28.31	50.62
23	Uttarakhand	12	226349	80.97	95.14	47.31	52.30
24	West Bengal	26	2284399	47.20	71.50	5.23	12.86
	Total	550	36791764	62.17	83.20	41.60	46.19

Source: SLB and Census of India, 2011

Annex 3.3 : Open Defecation by Tier and Size Class

S.No	State	% of Urban HHs with Open Defecation							% of Slum HHs with Open Defecation						
		Tier			Class			Total	Tier			Class			Total
		M.Corp	M	NP	Metro	Class I	SMTs		M.Corp	M	NP	Metro	Class I	SMTs	
1	Andhra Pradesh	5.34	13.53	-	3.40	10.09	12.52	6.01	7.80	16.79	-	5.91	12.49	15.88	8.81
2	Assam	1.35	3.82	4.03	-	1.59	4.81	2.26	2.05	9.57	10.38	-	1.71	15.44	5.91
3	Bihar	14.72	34.98	54.04	4.84	21.67	45.76	20.09	33.21	48.08	65.57	15.48	37.77	67.04	37.88
4	Chhattisgarh	21.83	35.34	49.04	17.00	23.72	39.27	23.04	34.14	34.75	55.01	25.73	37.01	44.77	34.54
5	Goa	5.64	4.13	-	-	-	4.58	4.58	-	7.56	-	-	-	7.56	7.56
6	Gujarat	3.05	12.50	-	2.74	6.60	18.49	3.60	13.84	54.53	-	13.37	22.84	39.54	15.98
7	Haryana	7.34	5.16	16.78	8.62	5.34	16.78	7.35	23.25	9.51	24.61	38.16	6.76	24.61	18.05
8	Himachal Pradesh	3.05	4.27	2.22	-	3.05	4.18	3.28	15.36	3.90	0.00	-	15.36	3.55	6.26
9	Jammu & Kashmir	3.74	-	17.16	1.34	7.18	17.16	4.29	1.83	-	-	0.99	33.66	-	1.83
10	Jharkhand	26.04	20.80	15.59	25.82	14.26	28.91	23.02	36.47	48.65	45.21	34.76	41.34	57.92	39.64
11	Karnataka	3.38	13.61	27.32	1.62	8.37	24.94	4.89	10.54	26.79	34.55	5.06	21.68	33.33	14.98
12	Kerala	0.83	1.76	-	-	0.88	1.95	0.96	1.53	-	-	-	1.53	-	1.53
13	Madhya Pradesh	11.19	25.29	41.49	8.36	17.99	31.43	13.74	19.70	41.71	44.68	15.60	34.08	42.12	22.98
14	Maharashtra	3.70	13.04	-	2.75	7.68	15.47	3.97	5.46	20.58	-	4.07	12.49	48.53	5.82
15	Manipur	-	1.73	4.81	-	1.09	3.52	2.12	-	-	-	-	-	-	-
16	Odisha	14.52	36.49	45.09	-	14.52	40.50	21.91	31.29	53.46	73.10	-	31.29	60.09	41.29
17	Punjab	2.38	6.85	16.05	2.62	3.07	9.22	3.22	5.46	12.28	38.18	5.77	7.62	15.18	7.05
18	Rajasthan	7.42	23.84	15.43	7.77	9.77	26.17	9.67	17.58	43.49	18.64	18.89	15.31	43.97	19.84
19	Sikkim	1.27	1.04	5.39	-	1.27	4.19	2.10	0.85	0.20	14.48	-	0.85	7.60	2.65
20	Tamil Nadu	2.68	14.52	27.91	1.07	6.92	21.02	5.05	5.51	32.21	49.30	2.35	15.92	39.21	9.02
21	Tripura	-	0.77	1.21	-	0.77	1.21	0.87	-	2.45	1.94	-	2.45	1.94	2.21
22	Uttar Pradesh	5.91	12.59	36.15	5.84	7.80	31.94	7.85	10.63	19.77	44.00	11.25	11.36	45.33	12.21
23	Uttarakhand	1.33	2.80	11.23	-	1.91	4.95	2.51	2.49	3.88	15.81	-	2.60	7.93	3.87
24	West Bengal	3.82	8.39	6.02	1.04	9.80	9.04	5.20	5.47	16.17	1.63	1.40	17.32	9.70	8.95
	Grand Total	5.51	12.52	26.37	3.96	9.22	23.08	6.88	10.18	22.13	37.38	7.34	17.44	34.97	12.21

Source: Census of India, 2011 of Sample ULBs

Annex 3.4: Access to Services to Households in Sample Cities/Towns by State

Sno	State	% of HHs - Water Supply				% HHs - Safe Latrine				% HHs - Piped Sewer System				% of HHs - Closed Drainage			
		M.Corp	M	NP	Total	M.Corp	M	NP	Total	M.Corp	M	NP	Total	M.Corp	M	NP	Total
1	Andhra Pradesh	62.73	35.43	-	60.49	92.91	80.24	-	91.87	28.88	0.00	-	26.51	56.76	56.71	-	56.76
2	Assam	27.10	24.96	14.46	25.79	90.37	82.93	79.59	87.51	22.29	16.32	8.83	19.74	27.04	14.95	6.83	22.25
3	Bihar	29.22	6.46	2.40	24.31	54.96	44.22	40.61	52.53	12.09	0.00	2.76	9.80	48.01	33.53	11.69	43.64
4	Chhattisgarh	23.08	37.24	4.06	23.89	74.29	75.33	46.73	74.10	5.00	0.00	0.66	4.60	23.43	9.56	6.15	22.29
5	Goa	86.22	85.07	-	85.41	91.25	91.71	-	91.57	36.80	34.09	-	34.90	64.02	74.36	-	71.27
6	Gujarat	88.84	77.91	-	88.21	85.54	76.09	-	85.00	81.17	55.35	-	79.67	32.52	37.60	-	32.82
7	Haryana	53.55	69.87	67.26	59.58	89.46	91.21	77.17	89.12	62.08	74.54	30.69	63.67	58.64	64.45	28.08	58.23
8	Himachal Pradesh	95.00	77.22	50.00	91.12	90.00	84.87	90.00	88.99	75.20	34.44	0.00	66.55	29.00	3.59	0.00	23.76
9	Jammu & Kashmir	81.45	-	32.29	79.45	75.00	-	63.37	74.52	31.87	-	19.31	31.36	42.73	-	30.16	42.22
10	Jharkhand	24.86	21.89	51.00	31.98	71.17	73.45	81.83	74.17	9.96	7.61	39.60	18.06	24.38	31.10	47.67	30.97
11	Karnataka	56.62	64.77	33.11	56.38	92.86	67.75	65.21	90.20	44.43	25.46	16.77	42.19	22.92	46.41	19.10	24.40
12	Kerala	57.97	30.41	-	54.27	89.91	89.86	-	89.91	10.38	0.00	-	8.99	8.38	1.90	-	7.51
13	Madhya Pradesh	43.84	38.98	25.25	42.58	80.74	72.65	50.09	78.65	28.65	1.86	1.73	25.24	46.37	49.90	18.17	45.32
14	Maharashtra	86.70	68.80	-	86.19	86.69	67.01	-	86.12	58.28	43.60	-	57.86	61.80	61.64	-	61.80
15	Manipur	-	37.17	14.32	34.30	-	74.80	43.11	70.81	-	8.32	3.92	7.76	-	7.56	4.31	7.15
16	Odisha	48.04	14.50	30.50	40.63	78.15	64.34	57.33	73.30	18.66	0.00	0.00	13.36	10.08	6.95	3.46	8.72
17	Punjab	72.95	55.80	22.07	69.74	95.11	89.49	79.62	94.07	81.38	56.72	10.00	76.77	76.91	45.23	12.20	71.20
18	Rajasthan	69.76	66.95	64.64	69.01	77.60	61.97	78.55	76.28	53.66	0.00	0.00	43.66	54.53	61.06	64.20	56.05
19	Sikkim	75.19	77.30	33.77	66.86	95.00	97.16	91.64	94.48	48.12	1.38	10.43	36.74	47.59	16.41	16.28	38.74
20	Tamil Nadu	63.27	46.60	23.69	59.76	93.45	82.22	69.56	91.20	63.30	21.06	7.11	56.31	74.91	41.43	39.53	69.77
21	Tripura	-	27.90	41.16	30.80	-	62.40	85.29	67.41	-	0.00	5.56	1.22	-	2.22	6.21	3.09
22	Uttar Pradesh	47.34	30.77	19.46	44.14	73.61	76.41	57.73	73.44	31.25	15.50	7.51	28.31	51.27	53.41	24.01	50.62
23	Uttarakhand	85.30	78.06	63.47	80.97	95.44	96.14	84.62	95.14	39.33	62.06	5.71	47.31	54.85	53.17	21.59	52.30
24	West Bengal	50.76	39.75	0.07	47.20	81.42	48.39	73.91	71.50	2.02	12.78	1.52	5.23	6.45	27.90	5.42	12.86
	Total	65.11	45.83	35.94	62.17	85.19	71.62	67.64	83.20	45.02	22.11	12.72	41.60	47.37	41.04	30.51	46.19

Source: SLB and Census of India 2011

Annex 3.5: Access to Services by Size-Class to Households

Sno	State	% of HHs - Water Supply				% HHs - Safe Latrine				% HHs - Piped Sewer System				% of HHs - Closed Drainage			
		Metro	Class I	SMTs	Total	Metro	Class I	SMTs	Total	Metro	Class I	SMTs	Total	Metro	Class I	SMTs	Total
1	Andhra Pradesh	72.73	40.67	39.65	60.49	97.54	83.00	78.28	91.87	39.40	5.99	0.00	26.51	49.44	71.01	39.00	56.76
2	Assam	-	28.78	14.30	25.79	-	90.05	77.76	87.51	-	21.83	11.73	19.74	-	25.41	10.10	22.25
3	Bihar	41.10	21.03	3.24	24.31	77.92	42.90	42.61	52.53	30.00	2.24	1.40	9.80	60.00	40.46	23.03	43.64
4	Chhattisgarh	26.00	23.25	21.69	23.89	71.00	75.75	71.38	74.10	2.00	6.26	0.08	4.60	6.00	30.80	9.54	22.29
5	Goa	-	-	85.41	85.41	-	-	91.57	91.57	-	-	34.90	34.90	-	-	71.27	71.27
6	Gujarat	89.66	80.48	78.46	88.21	87.16	71.58	81.13	85.00	86.70	38.83	51.97	79.67	31.95	36.47	44.05	32.82
7	Haryana	47.11	66.54	67.26	59.58	86.72	92.16	77.17	89.12	49.87	76.64	30.69	63.67	44.90	70.55	28.08	58.23
8	Himachal Pradesh	-	95.00	76.08	91.12	-	90.00	85.08	88.99	-	75.20	32.99	66.55	-	29.00	3.43	23.76
9	Jammu & Kashmir	78.72	85.37	32.29	79.45	69.11	83.41	63.37	74.52	37.89	23.25	19.31	31.36	47.13	36.44	30.16	42.22
10	Jharkhand	26.50	51.74	12.90	31.98	71.36	83.24	67.43	74.17	10.31	41.40	4.59	18.06	24.90	49.05	20.96	30.97
11	Karnataka	51.00	68.46	45.11	56.38	100.00	74.45	67.39	90.20	38.00	54.64	12.21	42.19	10.00	51.41	31.10	24.40
12	Kerala	-	56.10	29.82	54.27	-	90.15	86.74	89.91	-	9.66	0.00	8.99	-	8.01	0.87	7.51
13	Madhya Pradesh	42.29	46.92	33.80	42.58	84.84	70.40	66.21	78.65	39.94	3.03	1.96	25.24	46.32	46.60	37.15	45.32
14	Maharashtra	91.14	69.55	66.99	86.19	88.97	76.95	68.49	86.12	66.34	29.52	22.37	57.86	65.07	50.70	51.04	61.80
15	Manipur	-	52.46	9.65	34.30	-	85.20	51.28	70.81	-	9.78	5.02	7.76	-	10.13	3.11	7.15
16	Odisha	-	48.04	21.96	40.63	-	78.15	61.07	73.30	-	18.66	0.00	13.36	-	10.08	5.32	8.72
17	Punjab	73.10	70.24	38.00	69.74	94.70	94.57	85.42	94.07	81.18	77.90	32.04	76.77	77.13	69.48	32.36	71.20
18	Rajasthan	69.16	69.12	67.34	69.01	76.04	80.78	62.86	76.28	53.69	30.62	0.00	43.66	54.42	57.11	66.83	56.05
19	Sikkim	-	75.19	45.78	66.86	-	95.00	93.16	94.48	-	48.12	7.94	36.74	-	47.59	16.32	38.74
20	Tamil Nadu	65.47	56.62	38.23	59.76	97.97	84.16	76.27	91.20	80.80	29.20	7.33	56.31	88.62	47.58	36.22	69.77
21	Tripura	-	27.90	41.16	30.80	-	62.40	85.29	67.41	-	0.00	5.56	1.22	-	2.22	6.21	3.09
22	Uttar Pradesh	51.98	32.97	26.26	44.14	71.97	77.76	62.03	73.44	40.02	10.77	7.15	28.31	50.95	51.60	40.31	50.62
23	Uttarakhand	-	82.37	75.27	80.97	-	95.53	93.58	95.14	-	51.01	32.24	47.31	-	54.37	43.85	52.30
24	West Bengal	61.13	31.99	30.61	47.20	96.69	42.72	68.77	71.50	2.14	8.68	7.48	5.23	5.75	21.24	8.20	12.86
	Total	70.65	51.44	38.15	62.17	88.74	75.78	69.99	83.20	54.28	24.78	10.19	41.60	48.17	45.20	31.68	46.19

Source: SLB and Census of India, 2011

Annexure 3.6: Access to Services to Households in Sample Cities/Towns by Tier

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
Andhra Pradesh								
1	Anantapur	Municipal Corporation	63,380	267161	50.00	90.00	-	45.90
2	Eluru	Municipal Corporation	52,418	218020	37.10	85.20	28.50	72.00
3	GHMC	Municipal Corporation	1,643,250	6993262	66.00	98.00	46.00	40.00
4	Guntur	Municipal Corporation	165,750	670073	51.50	81.00	15.00	142.00
5	GVMC	Municipal Corporation	463,915	1728128	92.00	98.00	27.00	70.00
6	Kadapa	Municipal Corporation	77,616	344893	39.00	76.70	-	12.00
7	Kakinada	Municipal Corporation	99,913	384182	32.00	89.00	-	7.00
8	Karimnagar	Municipal Corporation	69,468	289821	55.50	90.00	-	145.00
9	Kurnool	Municipal Corporation	99,192	457633	46.00	84.00	-	39.00
10	Nellore	Municipal Corporation	125,625	547621	35.90	89.70	10.00	73.00
11	Nizamabad	Municipal Corporation	66,833	311152	28.10	80.10	-	22.00
12	Rajahmundry	Municipal Corporation	98,579	376333	38.00	93.60	-	73.00
13	Tirupati	Municipal Corporation	70,134	295323	40.00	82.00	42.00	40.00
14	Vijayawada	Municipal Corporation	290,607	1155784	80.00	94.20	21.90	70.00
15	Warangal	Municipal Corporation	167,636	704570	43.90	70.00	-	100.00
16	Adoni	Municipality	37,645	184625	27.00	71.00	-	68.00
17	Bodhan	Municipality	16,498	77573	31.30	90.70	-	56.00
18	Jaggiahpet	Municipality	12,628	53530	53.60	77.20	-	62.50
19	Jangaon	Municipality	12,144	52394	32.90	80.00	-	44.00
20	Kamareddy	Municipality	17,615	80315	29.00	68.50	-	30.00
21	Koratla	Municipality	15,398	66504	69.60	69.20	-	42.00
22	Kovvur	Municipality	10,814	39667	24.40	98.50	-	12.00
23	Machilipatnam	Municipality	43,957	169892	29.90	74.90	-	55.00
24	Narasapur	Municipality	15,170	58770	44.60	80.50	-	45.00

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
25	Pedana	Municipality	8,318	30721	22.80	60.00	-	-
26	Proddatur	Municipality	38,585	163970	30.20	86.00	-	80.00
27	Ramagundam	Municipality	62,081	242979	22.80	84.40	-	67.00
28	Tadepalligudem	Municipality	26,813	104032	76.00	92.00	-	58.00
	Assam							
29	Guwahati	Municipal Corporation	232,154	962334	27.10	90.37	22.29	27.04
30	Bongaigaon	Municipality	15,571	67322	13.69	84.44	9.94	9.95
31	Goalpara	Municipality	11,825	53430	3.91	68.41	6.79	5.93
32	Jorhat	Municipality	30,167	126736	55.66	86.73	23.15	19.40
33	Lakhipur	Municipality	2,031	10277	35.35	56.43	12.21	13.98
34	Marigaon	Municipality	6,839	29164	5.51	72.70	14.91	13.77
35	North Lakhimpur	Municipality	14,393	59814	24.19	82.50	21.06	14.56
36	Rangia	Municipality	6,075	27889	15.08	74.86	9.00	12.63
37	Tinsukia	Municipality	26,405	116322	12.89	91.01	16.33	17.98
38	Abhayapuri	Nagar Panchayat	3,606	15847	6.71	84.28	2.55	6.96
39	Bihpuria	Nagar Panchayat	2,652	12016	8.48	66.59	4.07	4.79
40	Bijni	Nagar Panchayat	2,930	13257	2.08	74.64	1.40	3.41
41	Digboi	Nagar Panchayat	4,658	21736	17.75	85.34	22.58	11.83
42	Mariani	Nagar Panchayat	4,691	20801	28.25	80.73	7.33	5.07
	Bihar							
43	Arrah	Municipal Corporation	37,684	261430	23.39	60.36	-	40.00
44	Begusarai	Municipal Corporation	46,721	252008	19.17	-	-	50.00
45	Bhagalpur	Municipal Corporation	68,193	400146	18.36	73.42	20.00	50.00
46	Biharsharif	Municipal Corporation	48,353	297268	78.04	48.86	-	40.00
47	Darbhanga	Municipal Corporation	55,998	296039	11.65	57.28	-	40.00
48	Gaya	Municipal Corporation	71,153	474093	-	-	-	40.00

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
49	Katihar	Municipal Corporation	46,902	240838	24.64	35.99	-	40.00
50	Munger	Municipal Corporation	37,800	213303	46.23	46.34	-	50.00
51	Muzaffarpur	Municipal Corporation	66,085	354462	26.28	62.36	-	30.00
52	Patna	Municipal Corporation	281,986	1684297	41.10	77.92	30.00	60.00
53	Purnia	Municipal Corporation	51,825	282248	1.19	44.03	-	40.00
54	Bagaha	Municipality	20,931	112634	11.97	37.97	-	40.00
55	Bettiah	Municipality	24,499	132209	2.24	43.04	-	30.00
56	Buxar	Municipality	16,207	102861	10.86	49.10	-	40.00
57	Gopalganj	Municipality	10,556	67339	8.60	46.35	-	30.00
58	Hilsa	Municipality	8,739	51052	-	41.75	-	20.00
59	Jamui	Municipality	14,465	87357	-	40.94	-	30.00
60	Jehanabad	Municipality	16,969	103202	10.40	47.24	-	20.00
61	Khagaria	Municipality	8,622	49406	-	39.26	-	50.00
62	Narkatiaganj	Municipality	9,196	49507	-	41.85	-	40.00
63	Supaul	Municipality	12,448	65437	13.82	55.45	-	40.00
64	Banmankhi Bazar	Nagar Panchayat	5,749	30336	1.01	36.98	2.80	5.60
65	Barauli	Nagar Panchayat	6,439	41877	0.30	23.17	1.74	3.60
66	Behea	Nagar Panchayat	4,194	26707	3.29	59.73	6.22	31.00
67	Birpur	Nagar Panchayat	4,066	19932	0.59	57.28	3.94	7.62
68	Gogri Jamalpur	Nagar Panchayat	6,880	37753	0.26	43.58	1.80	7.83
69	Jagdishpur	Nagar Panchayat	5,365	32447	2.68	45.52	2.83	20.73
70	Jhajha	Nagar Panchayat	7,035	40646	12.64	52.61	3.40	16.28
71	Kasba	Nagar Panchayat	6,537	30421	1.85	32.69	2.29	9.24
72	Mahnar Bazar	Nagar Panchayat	8,005	48293	0.26	29.78	1.45	8.52
73	Makhdumpur	Nagar Panchayat	5,045	31994	1.17	40.30	5.69	18.95

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
74	Nirmali	Nagar Panchayat	3,870	20189	0.39	44.44	0.62	6.02
75	Shahpur	Nagar Panchayat	2,740	17767	2.74	32.99	1.17	9.93
	Chhattisgarh							
76	Ambikapur	Municipal Corporation	23,104	121071	31.00	90.00	-	110.00
77	Bhilai Nagar	Municipal Corporation	131,387	627734	13.80	80.00	6.50	37.00
78	Bilaspur	Municipal Corporation	74,930	365579	27.30	76.30	2.10	18.00
79	Chirmiri	Municipal Corporation	19,170	85317	3.40	79.60	-	-
80	Durg	Municipal Corporation	56,216	268806	30.00	80.00	17.00	2.00
81	Jagdarpur	Municipal Corporation	27,127	125463	51.00	83.00	-	-
82	Korba	Municipal Corporation	79,315	363390	6.90	66.00	13.00	-
83	Raigarh	Municipal Corporation	30,811	150019	27.00	60.00	-	60.00
84	Raipur	Municipal Corporation	205,780	1027264	26.00	71.00	2.00	6.00
85	Rajnandgaon	Municipal Corporation	34,519	163114	38.00	70.00	-	117.00
86	Baikunthpur	Municipality	5,963	28431	10.60	85.30	-	53.30
87	Dhamtari	Municipality	21,592	101677	37.00	80.00	-	-
88	JashpurNagar	Municipality	5,591	28301	59.20	73.20	-	-
89	Mahasamund	Municipality	11,870	54413	40.00	70.00	-	4.00
90	Manendragarh	Municipality	6,913	33071	38.50	63.00	-	19.00
91	Bagbahara	Nagar Panchayat	4,307	19529	2.65	38.89	0.58	4.41
92	Kurud	Nagar Panchayat	2,859	13783	6.19	58.55	0.77	8.78
	Goa							
93	Panaji	Municipal Corporation	16,244	70991	86.22	91.25	36.80	64.02
94	Margao	Municipality	20,224	87650	85.50	90.73	25.47	74.96
95	Mormugao	Municipality	17,813	94393	84.58	92.83	43.87	73.68
	Gujarat							
96	Ahmadabad	Municipal Corporation	1,176,055	5633927	90.00	80.00	90.00	-
97	Bhavnagar	Municipal Corporation		605882				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			128,579		92.00	94.00	40.00	54.00
98	Jamnagar	Municipal Corporation	119,362	600943	82.66	30.00	30.00	30.00
99	Junagadh	Municipal Corporation	68,204	319462	60.00	100.00	20.00	20.00
100	Rajkot	Municipal Corporation	285,991	1323363	90.00	90.00	60.00	20.00
101	Surat	Municipal Corporation	958,294	4501610	89.00	96.00	87.60	59.00
102	Vadodara	Municipal Corporation	396,140	1752371	90.00	85.00	94.00	70.00
103	Anklav	Municipality	4,163	21003	80.00	70.00	70.00	30.00
104	Bhuj	Municipality	32,681	148834	80.00	80.00	70.00	60.00
105	Dholka	Municipality	17,052	80945	63.00	80.00	60.00	-
106	Gandhidham	Municipality	55,479	247992	80.00	70.00	80.00	35.00
107	Godhra	Municipality	28,695	143644	70.00	70.00	-	-
108	Kutiyana	Municipality	3,576	16581	60.00	90.00	20.00	60.00
109	Lunawada	Municipality	7,627	36954	60.00	80.00	65.00	55.00
110	Mandvi	Municipality	10,091	51376	85.00	80.00	80.00	60.00
111	Ode	Municipality	4,566	23250	75.00	85.00	80.00	80.00
112	Petlad	Municipality	11,103	55330	90.00	80.00	60.00	90.00
113	Ranavav	Municipality	9,671	46018	98.00	75.00	25.00	-
114	Vyara	Municipality	8,399	39789	90.00	94.00	-	75.00
	Haryana							
115	Faridabad	Municipal Corporation	287,848	1414050	47.11	86.72	49.87	44.90
116	Gurgaon	Municipal Corporation	205,671	886519	62.55	93.30	79.17	77.86
117	Bhiwani	Municipality	39,289	196057	73.27	92.47	74.50	57.27
118	Hisar	Municipality	57,035	307024	62.51	93.74	80.14	78.80
119	Jind	Municipality	32,037	167592	56.72	91.19	62.92	54.59
120	Kaithal	Municipality	28,189	144915	62.92	77.90	64.02	50.88
121	Karnal	Municipality	60,775	302140	77.63	93.23	80.19	68.00

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
122	Thanesar	Municipality	29,300	155152	84.61	93.26	74.77	62.63
123	Assandh	Nagar Panchayat	5,042	27125	66.84	71.56	12.75	16.72
124	Barwala	Nagar Panchayat	8,136	43384	56.29	72.09	8.91	11.34
125	Charkhi Dadri	Nagar Panchayat	11,029	56337	71.77	87.11	50.48	34.02
126	Cheeka	Nagar Panchayat	7,533	38952	66.08	77.92	25.90	27.25
127	Gharaunda	Nagar Panchayat	7,220	37816	81.23	77.40	47.83	35.03
128	Loharu	Nagar Panchayat	2,424	13937	62.50	46.86	1.65	13.20
129	Narnaund	Nagar Panchayat	3,164	17242	22.28	47.88	5.31	6.76
130	Pehowa	Nagar Panchayat	6,754	38853	90.21	93.69	67.99	59.96
131	Safidon	Nagar Panchayat	6,229	34728	58.93	78.36	8.30	23.65
	Himachal Pradesh							
132	Shimla	Municipal Corporation	41,483	169578	95.00	90.00	75.20	29.00
133	Bilaspur	Municipality	3,248	13654	84.00	78.00	67.00	-
134	Ghumarwin	Municipality	1,839	7899	83.50	74.80	22.10	4.00
135	Kullu	Municipality	4,894	18536	70.80	92.40	16.10	6.00
136	Naina Devi	Municipality	260	1204	69.00	100.00	60.10	-
137	Banjar	Nagar Panchayat	450	1414	50.00	90.00	-	-
	Jammu & Kashmir							
138	Jammu	Municipal Corporation	114,634	576198	85.37	83.41	23.25	36.44
139	Srinagar	Municipal Corporation	164,000	1206419	78.72	69.11	37.89	47.13
140	Jourian	Nagar Panchayat	896	3934	8.26	60.71	8.26	7.81
141	Kargil	Nagar Panchayat	2,770	16338	14.37	42.82	10.76	40.87
142	Katra	Nagar Panchayat	1,512	9008	80.75	88.23	40.54	74.21
143	R.S. Pora	Nagar Panchayat	3,009	15197	4.25	57.06	9.64	7.11
144	Reasi	Nagar Panchayat	1,518	7796	90.32	76.94	28.26	41.96

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
145	Tral	Nagar Panchayat	2,137	17844	29.57	72.77	27.28	18.58
	Jharkhand							
146	Deoghar	Municipal Corporation	35,756	203123	5.75	68.95	5.84	18.23
147	Dhanbad	Municipal Corporation	218,019	1162472	23.15	60.98	7.52	17.79
148	Ranchi	Municipal Corporation	199,475	1073427	30.16	82.71	13.35	32.68
149	Chatra	Municipality	8,222	49985	4.61	55.47	1.17	19.31
150	Jugsalai	Municipality	8,618	49660	38.37	90.60	13.76	42.34
151	Garhwa	Nagar Panchayat	8,646	46059	12.01	58.85	6.51	30.87
152	Godda	Nagar Panchayat	8,710	48480	10.01	70.62	2.45	14.86
153	Gumla	Nagar Panchayat	9,466	51264	14.13	72.99	3.87	20.50
154	Jamshedpur	Nagar Panchayat	136,876	677350	63.76	86.98	50.68	57.09
155	Khunti	Nagar Panchayat	7,115	36390	7.24	54.38	1.43	6.83
156	Mihijam	Nagar Panchayat	7,941	40463	1.56	65.60	2.14	8.56
	Karnataka							
157	BBMP	Municipal Corporation	2,105,894	8495492	51.00	100.00	38.00	10.00
158	Belgaum	Municipal Corporation	109,159	490045	62.00	70.00	48.00	53.00
159	Bellary	Municipal Corporation	84,844	410445	80.00	70.00	70.00	60.00
160	Davanagere	Municipal Corporation	92,607	434971	70.00	65.00	55.00	60.00
161	Gulbarga	Municipal Corporation	99,312	543147	80.00	80.00	50.00	70.00
162	Hubli-Dharwad	Municipal Corporation	193,034	943788	60.00	80.00	65.00	60.00
163	Mangalore	Municipal Corporation	108,760	499487	60.00	90.00	30.00	60.00
164	Mysore	Municipal Corporation	209,527	920550	79.00	74.00	78.00	30.00
165	Bidar	Municipality	39,275	216020	85.00	20.00	-	35.00
166	Chikkaballapura	Municipality	14,433	63652	80.00	70.00	-	60.00
167	Gangawati	Municipality	22,938	114642	31.00	80.00	-	20.00
168	Haveri	Municipality	14,224	67102	67.00	70.00	-	60.00

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
169	Koppal	Municipality	13,788	70698	85.00	80.00	-	70.00
170	Ranibennur	Municipality	21,180	106406	62.00	76.00	40.00	60.00
171	Tumkur	Municipality	71,431	302143	60.00	70.00	60.00	50.00
172	Udupi	Municipality	31,815	144960	60.00	100.00	22.00	40.00
173	Alnavar	Nagar Panchayat	3,531	17228	20.65	74.85	8.75	29.17
174	Anekal	Nagar Panchayat	10,126	44260	24.53	71.15	10.59	7.07
175	Annigeri	Nagar Panchayat	5,621	28267	48.41	39.12	4.79	9.77
176	Aurad	Nagar Panchayat	3,688	19849	11.09	37.50	2.33	5.86
177	Bankapura	Nagar Panchayat	4,404	22529	15.21	48.41	6.31	18.51
178	Bannur	Nagar Panchayat	5,173	21896	55.23	48.97	20.86	23.80
179	Bilgi	Nagar Panchayat	3,644	17792	59.66	49.78	1.45	2.39
180	Chiknayakanhal li	Nagar Panchayat	5,808	23206	29.99	68.42	0.64	5.91
181	Chitgoppa	Nagar Panchayat	4,362	25298	37.53	42.73	11.30	25.31
182	Gudibanda	Nagar Panchayat	2,171	9441	28.33	61.91	1.38	13.82
183	Homnabad	Nagar Panchayat	7,478	44483	25.22	54.32	9.39	23.50
184	Hunsur	Nagar Panchayat	11,623	50865	61.31	86.10	52.91	41.40
185	Karkal	Nagar Panchayat	5,346	25800	17.81	91.75	7.71	13.32
186	Koratagere	Nagar Panchayat	3,662	15265	6.03	73.07	1.99	5.00
187	Kunigal	Nagar Panchayat	7,739	34155	16.01	78.23	8.48	10.45
188	Kushtagi	Nagar Panchayat	4,830	24878	26.60	58.82	6.19	5.65
189	Navalgund	Nagar Panchayat	4,819	24613	46.19	33.16	1.64	3.59
190	Pavagada	Nagar Panchayat	6,267	28486	6.46	60.81	27.54	35.31
191	Piriyapatna	Nagar Panchayat	3,977	16685	43.22	75.28	0.55	6.91
192	Sidlaghatta	Nagar Panchayat	9,465	51159	48.23	85.86	55.40	43.60
	Kerala							
193	Kochi	Municipal Corporation		602046				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			150,268		67.70	95.00	5.00	-
194	Kollam	Municipal Corporation	88,522	367107	70.00	80.00	-	-
195	Kozhikode	Municipal Corporation	117,231	550440	39.00	92.00	-	-
196	Thiruvananthapuram	Municipal Corporation	190,610	788271	74.40	92.80	30.00	25.00
197	Thrissur	Municipal Corporation	76,404	315957	13.00	81.00	-	6.00
198	Adoor	Municipality	7,811	29171	23.80	80.00	-	-
199	Chalakyud	Municipality	12,182	49525	34.00	95.80	-	-
200	Kanhangad	Municipality	27,130	125564	6.50	92.00	-	2.30
201	Kodungallur	Municipality	14,488	60190	30.00	90.00	-	3.00
202	Malappuram	Municipality	19,230	101386	65.70	95.00	-	4.00
203	Ponnani	Municipality	15,608	90491	29.40	80.00	-	-
	Madhya Pradesh							
204	Bhopal	Municipal Corporation	371,722	1798218	53.00	80.00	10.40	50.00
205	Burhanpur	Municipal Corporation	37,526	210886	50.00	2.00	2.00	75.00
206	Dewas	Municipal Corporation	54,435	289550	30.18	66.67	0.39	46.97
207	Gwalior	Municipal Corporation	190,298	1069276	48.00	75.00	30.00	40.00
208	Indore	Municipal Corporation	385,756	1994397	38.00	96.00	95.00	20.00
209	Jabalpur	Municipal Corporation	209,452	1081677	26.00	81.83	-	94.00
210	Khandwa	Municipal Corporation	37,872	200738	51.32	82.00	-	75.00
211	Murwara	Municipal Corporation	45,953	221883	29.49	68.18	7.73	22.53
212	Ratlam	Municipal Corporation	51,448	264914	89.00	79.00	5.00	70.00
213	Rewa	Municipal Corporation	42,608	235654	55.00	65.00	-	40.00
214	Sagar	Municipal Corporation	51,300	274556	48.56	80.00	-	65.00
215	Satna	Municipal Corporation	51,436	282977	30.00	76.00	-	40.00
216	Singrauli	Municipal Corporation	42,055	220257	38.00	65.35	21.35	47.80
217	Ujjain	Municipal Corporation		515215				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			97,736		50.00	92.89	-	19.00
218	Balaghat	Municipality	17,925	84261	47.00	85.00	-	12.00
219	Barwaha	Municipality	4,985	26459	67.82	89.87	9.35	32.60
220	Basoda	Municipality	15,187	78289	14.47	80.00	-	80.00
221	Datia	Municipality	18,540	100284	35.00	41.00	-	50.00
222	Garhakota	Municipality	6,139	32726	30.00	70.00	-	43.00
223	Itarsi	Municipality	20,043	99330	19.08	76.50	10.00	47.00
224	Jhabua	Municipality	6,816	35753	86.00	88.00	-	28.00
225	Maheshwar	Municipality	4,770	24411	64.97	71.61	3.31	36.18
226	Maihar	Municipality	7,693	40192	37.00	67.00	2.80	50.00
227	Rehli	Municipality	5,673	30329	58.00	59.00	-	34.00
228	Seoni-Malwa	Municipality	5,812	30100	17.76	86.80	-	75.00
229	Sidhi	Municipality	10,186	54331	22.71	76.00	-	50.00
230	Sihora	Municipality	9,324	44048	49.00	61.00	-	82.00
231	Tikamgarh	Municipality	14,031	79106	57.00	74.00	-	75.00
232	Waraseoni	Municipality	5,871	27494	42.00	90.00	-	35.00
233	Babai	Nagar Panchayat	3,289	16741	23.26	67.28	1.09	10.43
234	Badagaon	Nagar Panchayat	1,675	9282	4.06	22.63	0.84	0.72
235	Baihar	Nagar Panchayat	3,628	16650	0.28	45.67	2.65	3.86
236	Banda	Nagar Panchayat	6,168	30923	37.00	70.00	-	40.00
237	Barela	Nagar Panchayat	2,689	12620	36.04	59.17	2.08	14.88
238	Bhander	Nagar Panchayat	4,139	25204	46.80	58.27	0.99	1.88
239	Bhaurasa	Nagar Panchayat	2,120	12166	32.55	56.37	0.05	4.62
240	Dhamnod	Nagar Panchayat	1,557	8341	18.69	34.94	1.67	14.19
241	Indergarh	Nagar Panchayat	4,202	23045	5.62	61.73	5.12	7.47
242	Jaora	Nagar Panchayat		74907				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			12,758		36.00	38.70	-	65.00
243	Kannod	Nagar Panchayat	3,245	17744	52.97	71.25	0.83	2.84
244	Katangi	Nagar Panchayat	3,774	19040	7.95	41.81	1.56	5.11
245	Kurwai	Nagar Panchayat	2,943	15487	54.50	62.79	4.01	19.81
246	Lateri	Nagar Panchayat	3,436	18844	13.59	50.35	3.43	4.95
247	Majhauri	Nagar Panchayat	2,630	11892	0.84	19.70	0.65	2.47
248	Mundi	Nagar Panchayat	2,567	12889	32.84	44.41	2.03	12.78
249	Nagod	Nagar Panchayat	4,435	22568	26.52	66.92	1.65	11.91
250	Niwari	Nagar Panchayat	4,561	23724	4.30	43.54	3.33	3.88
251	Palera	Nagar Panchayat	3,100	17493	6.87	25.29	1.23	4.58
252	Pandhana	Nagar Panchayat	2,377	13694	53.09	43.92	3.41	6.14
253	Rampur Baghelan	Nagar Panchayat	2,631	13638	6.65	30.14	1.33	6.12
254	Ranapur	Nagar Panchayat	2,184	12371	62.50	64.93	3.48	3.89
255	Shahgarh	Nagar Panchayat	3,491	16300	0.32	34.06	0.52	8.91
256	Thandla	Nagar Panchayat	2,820	15756	49.36	83.83	6.60	18.44
257	Unchahara	Nagar Panchayat	3,741	18442	4.78	44.13	0.72	13.69
	Maharashtra							
258	Ahmadnagar	Municipal Corporation	74,422	350859	98.00	90.00	40.00	50.00
259	Akola	Municipal Corporation	85,027	425817	53.00	70.00	-	60.00
260	Amravati	Municipal Corporation	133,562	647057	60.00	65.00	-	70.00
261	Aurangabad	Municipal Corporation	226,073	1175116	70.00	60.00	60.00	20.00
262	Bhiwandi Nizampur	Municipal Corporation	131,636	709665	80.00	90.00	30.00	60.00
263	Dhule	Municipal Corporation	70,144	375559	80.00	-	-	80.00
264	Greater Mumbai	Municipal Corporation	2,665,481	12442373	100.00	89.00	62.00	95.00
265	Jalgaon	Municipal Corporation	97,317	460228	80.00	40.00	-	70.00
266	Kalyan-Dombivli	Municipal Corporation	293,574	1247327	95.00	100.00	17.00	30.00

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
267	Kolhapur	Municipal Corporation	120,678	549236	83.00	91.00	42.00	24.05
268	Malegaon	Municipal Corporation	78,703	481228	60.00	100.00	50.00	100.00
269	Mira-Bhayandar	Municipal Corporation	174,243	809378	80.00	100.00	15.00	22.00
270	Nagpur	Municipal Corporation	506,353	2405665	80.00	80.00	70.00	32.00
271	Nanded Waghala	Municipal Corporation	101,403	550439	59.50	83.00	-	13.50
272	Nashik	Municipal Corporation	319,100	1486053	88.00	100.00	90.00	4.00
273	Navi Mumbai	Municipal Corporation	257,601	1120547	87.40	100.00	100.00	100.00
274	Pimpri Chinchwad	Municipal Corporation	410,858	1727692	77.00	90.00	79.00	15.40
275	Pune	Municipal Corporation	733,990	3124458	94.19	97.57	97.57	55.00
276	Sangli Miraj Kupwad	Municipal Corporation	107,914	502793	61.00	92.80	32.75	83.88
277	Solapur	Municipal Corporation	184,971	951558	45.00	75.00	60.00	11.50
278	Ulhasnagar	Municipal Corporation	110,234	506098	80.00	80.00	60.00	60.00
279	Vasai-Virar City	Municipal Corporation	281,824	1222390	60.00	70.00	-	50.00
280	Achalpur	Municipality	21,689	112311	90.00	60.00	-	100.00
281	Anjangaon	Municipality	11,125	56380	80.00	-	-	80.00
282	Dattapur Dhamangaon	Municipality	4,744	21059	60.00	80.00	70.00	80.00
283	Gondiya	Municipality	27,787	132813	55.00	60.00	-	70.00
284	Igatpuri	Municipality	6,113	30989	84.00	70.00	80.00	100.00
285	Latur	Municipality	71,871	382940	70.00	70.00	100.00	60.00
286	Lonar	Municipality	4,550	23416	40.00	55.00	20.00	70.00
287	Malkapur	Municipality	12,711	67740	60.00	60.00	60.00	60.00
288	Ratnagiri	Municipality	17,206	76229	60.00	90.00	-	-
289	Sawantwadi	Municipality	5,487	23851	60.00	95.00	-	80.00
290	Tirora	Municipality	5,371	25181	80.00	70.00	60.00	80.00
291	Uran Islampur	Municipality	13,938	67391	80.00	75.00	-	6.00

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
292	Vaijapur	Municipality	8,043	41296	55.00	100.00	-	80.00
	Manipur							
293	Bishnupur	Municipality	2,334	12167	42.50	66.07	6.00	3.60
294	Imphal	Municipality	61,015	277196	52.46	85.20	9.78	10.13
295	Kakching	Municipality	7,158	32138	10.02	72.72	5.09	1.24
296	Mayang Imphal	Municipality	4,461	24239	2.31	44.07	7.08	1.73
297	Moirang	Municipality	3,719	19893	8.47	41.70	5.06	3.44
298	Nambol	Municipality	4,559	22512	1.16	39.86	8.99	3.53
299	Thoubal	Municipality	9,385	45947	2.63	55.61	3.38	3.06
300	Andro	Nagar Panchayat	1,663	8744	5.47	23.99	1.80	3.43
301	Kakching Khunou	Nagar Panchayat	2,232	11379	1.16	22.22	9.41	5.11
302	Lamlai	Nagar Panchayat	913	4601	0.33	35.27	0.66	1.31
303	Lilong	Nagar Panchayat	3,773	17566	30.43	56.56	2.89	6.20
304	Oinam	Nagar Panchayat	1,548	7161	2.97	48.90	8.53	2.65
305	Samurou	Nagar Panchayat	3,202	16582	18.58	51.19	1.12	3.62
	Odisha							
306	Bhubaneswar	Municipal Corporation	201,873	885363	51.70	79.09	34.53	3.00
307	Brahmapur	Municipal Corporation	67,397	356598	34.70	60.00	-	21.00
308	Cuttack	Municipal Corporation	116,820	610189	49.40	87.00	2.00	16.00
309	Bargarh	Municipality	17,985	80625	7.09	70.00	-	-
310	Belpahar	Municipality	8,667	38993	0.50	65.00	-	-
311	Brajarajnagar	Municipality	17,536	80403	1.60	60.00	-	4.00
312	Jeypur	Municipality	19,880	84830	22.00	60.00	-	-
313	Kendrapara	Municipality	8,664	47006	26.10	70.00	-	-
314	Talcher	Municipality	9,054	40841	40.00	65.00	-	55.00
315	Asika	Nagar Panchayat	4,547	21428	24.00	50.00	-	-

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
316	Athmallik	Nagar Panchayat	2,895	12298	17.80	55.00	-	-
317	Barapali	Nagar Panchayat	4,734	20850	11.20	70.00	-	-
318	Baudhgarh	Nagar Panchayat	4,488	20424	39.00	82.00	-	7.00
319	Gopalpur	Nagar Panchayat	1,441	7221	32.47	60.00	-	-
320	Khariar	Nagar Panchayat	3,603	15087	93.00	60.00	-	21.00
321	Koraput	Nagar Panchayat	11,332	47468	33.00	60.00	-	-
322	Malkangiri	Nagar Panchayat	6,944	31007	13.00	50.00	-	-
323	Padmapur	Nagar Panchayat	3,797	17625	12.00	50.00	-	37.00
324	Pattamundai	Nagar Panchayat	7,276	36528	57.70	50.00	-	-
325	Polasara	Nagar Panchayat	4,853	23119	6.00	50.00	-	-
326	Purusottampur	Nagar Panchayat	3,246	15366	25.00	45.00	-	-
327	Sunabeda	Nagar Panchayat	12,383	50394	30.00	60.00	-	-
	Punjab							
328	Amritsar	Municipal Corporation	237,346	1159227	67.47	92.82	79.13	74.58
329	Bathinda	Municipal Corporation	59,849	285788	57.07	91.06	66.80	59.18
330	Jalandhar	Municipal Corporation	186,003	868929	76.39	97.26	86.68	83.02
331	Ludhiana	Municipal Corporation	347,643	1618879	76.94	95.97	82.57	78.87
332	Patiala	Municipal Corporation	88,753	446246	75.50	96.07	81.41	74.58
333	Abohar	Municipality	28,188	145302	59.98	88.51	67.68	32.83
334	Amloh	Municipality	3,076	14696	3.09	87.45	4.16	3.93
335	Guru Har Sahai	Municipality	3,158	17192	41.61	80.59	54.46	62.41
336	Hoshiarpur	Municipality	36,197	168653	75.34	92.12	69.63	58.69
337	Jagraon	Municipality	13,144	65240	51.38	89.21	64.32	54.61
338	Khanna	Municipality	26,251	128137	30.98	92.99	55.03	58.92
339	Kot Kapura	Municipality	19,073	91979	52.13	87.56	37.32	20.99
340	Machhiwara	Municipality		24916				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			4,719		29.73	80.19	11.89	34.44
341	Pathankot	Municipality	31,488	156306	80.24	90.67	75.03	48.74
342	Qadian	Municipality	4,643	23632	22.70	81.93	5.47	18.35
343	Sirhind Fatehgarh Sahib	Municipality	11,243	58097	31.72	87.92	26.11	46.82
344	Sri Hargobindpur	Municipality	1,551	8241	16.83	73.11	8.19	20.70
345	Khamanon	Nagar Panchayat	1,953	10135	10.70	83.26	13.72	22.32
346	Mahilpur	Nagar Panchayat	2,362	11360	45.60	87.55	19.43	13.12
347	Makhu	Nagar Panchayat	2,756	14658	15.28	71.55	1.02	7.58
348	Maloud	Nagar Panchayat	1,467	7567	12.07	77.16	6.75	5.93
	Rajasthan							
349	Ajmer	Municipal Corporation	103,208	542321	75.00	86.23	56.20	56.83
350	Bikaner	Municipal Corporation	109,041	644406	70.00	83.00	51.00	53.33
351	Jaipur	Municipal Corporation	575,268	3046163	68.00	67.00	60.00	60.00
352	Jodhpur	Municipal Corporation	176,352	1056191	72.00	90.00	65.00	30.00
353	Kota	Municipal Corporation	196,191	1001694	70.00	90.00	25.00	60.00
354	Antah	Municipality	6,189	32377	54.00	52.00	-	70.00
355	Bali	Municipality	3,870	19880	65.00	65.00	-	60.00
356	Banswara	Municipality	21,435	101017	65.00	57.52	-	32.26
357	Bilara	Municipality	7,410	39590	55.00	25.00	-	39.00
358	Chhabra	Municipality	6,019	32285	72.00	80.00	-	80.00
359	Chhapar	Municipality	3,136	19744	65.00	77.00	-	73.00
360	Chirawa	Municipality	7,647	43953	74.00	78.00	-	70.00
361	Deoli	Municipality	3,537	22065	72.00	95.83	-	53.97
362	Dungarpur	Municipality	10,123	47706	74.00	66.00	-	81.00
363	Jaitaran	Municipality	4,007	22621	71.00	31.00	-	82.50
364	Jalor	Municipality	10,085	54081	59.00	65.00	-	55.00

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
365	Mandawa	Municipality	3,687	23335	76.00	78.00	-	33.00
366	Niwai	Municipality	6,631	37765	72.00	75.48	-	51.00
367	Phalodi	Municipality	8,477	49914	75.00	60.00	-	60.00
368	Pipar City	Municipality	6,492	36810	60.00	9.92	-	82.59
369	Sagwara	Municipality	6,176	29439	73.00	56.00	-	50.00
370	Suratgarh	Municipality	13,492	70536	66.00	85.42	-	91.88
371	Churu	Nagar Panchayat	19,238	120157	75.00	90.75	-	33.00
372	Ganganagar	Nagar Panchayat	46,142	237780	75.00	70.00	-	90.00
373	Pali	Nagar Panchayat	43,072	230075	48.00	87.00	-	62.00
374	Tonk	Nagar Panchayat	28,855	165294	66.00	71.47	-	47.04
	Sikkim							
375	Gangtok	Municipal Corporation	23,938	100286	75.19	95.00	48.12	47.59
376	Namchi	Municipality	2,608	12190	77.30	97.16	1.38	16.41
377	Gyalshing	Nagar Panchayat	885	4013	60.00	95.71	2.26	21.58
378	Jorethang	Nagar Panchayat	2,162	9009	68.55	96.62	20.81	24.05
379	Mangan	Nagar Panchayat	952	4644	1.16	87.82	12.18	5.15
380	Nayabazar Notified Bazar Area	Nagar Panchayat	244	1235	68.44	96.72	0.41	11.48
381	Rangpo	Nagar Panchayat	2,600	10450	4.62	87.04	4.88	12.54
	Tamil Nadu							
382	Chennai	Municipal Corporation	1,106,567	4646732	64.15	98.66	92.72	95.99
383	Coimbatore	Municipal Corporation	280,560	1050721	73.62	96.15	32.41	59.68
384	Erode	Municipal Corporation	43,056	157101	67.09	96.09	24.17	70.43
385	Madurai	Municipal Corporation	266,020	1017865	62.37	97.01	82.25	88.50
386	Salem	Municipal Corporation	215,314	829267	45.35	75.17	11.17	38.35
387	Thoothukkudi	Municipal Corporation	61,073	237830	72.20	94.86	24.04	50.95
388	Tiruchirappalli	Municipal Corporation		847387				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			215,024		56.60	88.53	45.06	55.11
389	Tirunelveli	Municipal Corporation	119,833	473637	56.74	84.48	36.25	38.35
390	Tiruppur	Municipal Corporation	117,180	444352	81.20	95.62	27.34	49.73
391	Vellore	Municipal Corporation	41,343	185803	54.26	48.47	8.71	37.35
392	Alandur	Municipality	43,365	164430	77.26	98.78	93.64	95.34
393	Ambur	Municipality	25,038	114608	10.72	82.85	13.38	46.55
394	Attur	Municipality	16,505	61793	36.21	82.21	6.36	30.49
395	Bhavani	Municipality	10,924	39225	51.65	92.55	16.34	45.08
396	Cuddalore	Municipality	42,476	173636	29.89	75.10	11.37	39.12
397	Kadayanallur	Municipality	21,413	90364	65.21	79.71	7.04	46.70
398	Kayalpattinam	Municipality	9,598	40588	66.77	87.16	5.72	47.59
399	Kilapavoor	Municipality	6,028	22231	53.72	36.11	1.89	11.11
400	Kovilpatti	Municipality	24,536	95057	55.55	87.97	4.54	14.37
401	Nellikuppam	Municipality	10,712	46678	38.77	56.95	3.63	22.76
402	Pammal	Municipality	19,272	75870	39.01	97.70	14.39	52.48
403	Paramakudi	Municipality	23,744	95579	30.26	78.23	8.15	38.97
404	Pudukkottai	Municipality	28,909	117630	43.36	73.88	14.58	5.11
405	Punjaipuliampatti	Municipality	5,494	18967	64.67	68.58	2.37	30.87
406	Sankarankoil	Municipality	14,360	57277	51.37	78.91	4.92	20.67
407	Sathyamangalam	Municipality	11,151	37816	54.11	84.86	8.68	32.29
408	Ammapettai	Nagar Panchayat	2,776	9677	12.54	46.00	10.27	16.32
409	Annavasal	Nagar Panchayat	2,022	8906	24.53	46.69	8.80	22.01
410	Anthiyur	Nagar Panchayat	6,223	21086	55.91	84.28	7.13	41.30
411	Arimalam	Nagar Panchayat	2,197	8948	6.05	32.68	3.96	7.42
412	Ariyappampalayam	Nagar Panchayat	4,463	15706	20.70	51.24	5.60	16.36
413	Bhavanisagar	Nagar Panchayat		7710				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			2,161		26.42	78.34	10.13	12.31
414	Eral	Nagar Panchayat	2,424	9478	14.77	78.55	9.08	26.98
415	Kamuthi	Nagar Panchayat	3,404	14754	1.44	63.13	1.44	28.17
416	Kattumannarkoil	Nagar Panchayat	6,815	27294	27.85	58.97	6.22	26.22
417	Keelakarai	Nagar Panchayat	6,850	38355	1.14	87.36	6.34	24.47
418	Kolappalur	Nagar Panchayat	2,996	9607	19.76	41.66	0.97	6.54
419	Madambakkam	Nagar Panchayat	7,791	31681	12.78	87.91	7.25	42.91
420	Mecheri	Nagar Panchayat	6,330	25676	28.85	43.32	7.42	164.57
421	Moolakaraipatti	Nagar Panchayat	2,897	11112	6.39	39.56	2.80	3.90
422	Mudukulathur	Nagar Panchayat	3,608	14789	0.25	72.26	2.55	22.81
423	Mukkudal	Nagar Panchayat	4,160	14983	66.30	71.27	3.41	14.40
424	Omalur	Nagar Panchayat	4,189	16279	61.45	84.32	8.26	53.02
425	Pallikaranai	Nagar Panchayat	10,612	43493	5.01	92.08	8.96	40.92
426	Sembakkam	Nagar Panchayat	12,422	45356	11.33	94.68	14.26	49.58
427	Tharamangalam	Nagar Panchayat	7,386	30222	41.10	53.83	4.60	70.15
428	Thenthiruperai	Nagar Panchayat	1,308	4934	20.72	36.85	2.83	15.44
429	Thirukarungudi	Nagar Panchayat	2,594	9342	11.87	55.51	2.27	7.94
430	Tittakudi	Nagar Panchayat	5,614	22894	27.75	50.02	5.29	20.84
431	Vadalur	Nagar Panchayat	9,619	39514	16.65	62.30	8.98	25.95
432	Veerakkalpudur	Nagar Panchayat	4,592	16665	81.18	81.10	6.14	52.68
	Tripura							
433	Agartala	Municipality	99,352	400004	27.90	62.40	-	2.22
434	Amarpur	Nagar Panchayat	2,895	10838	41.93	79.55	3.97	1.24
435	Kailasahar	Nagar Panchayat	5,680	22405	22.38	83.86	7.75	3.15
436	Kamalpur	Nagar Panchayat	2,895	10872	34.89	89.74	5.08	3.01
437	Khowai	Nagar Panchayat	4,598	18526	30.73	78.14	3.59	6.37

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
438	Ranirbazar	Nagar Panchayat	3,312	13104	4.56	77.69	7.16	16.21
439	Udaipur	Nagar Panchayat	8,450	32758	75.69	93.57	5.25	7.04
	Uttar Pradesh							
440	Agra	Municipal Corporation	240,831	1585704	63.00	84.00	20.00	52.00
441	Aligarh	Municipal Corporation	143,062	874408	30.50	37.60	2.10	60.00
442	Allahabad	Municipal Corporation	155,071	1168385	71.00	62.00	27.00	24.00
443	Bareilly	Municipal Corporation	164,522	904797	47.90	95.00	9.60	64.00
444	Ghaziabad	Municipal Corporation	323,380	1648643	26.00	73.00	60.00	59.00
445	Gorakhpur	Municipal Corporation	112,114	673446	19.30	89.00	11.70	3.00
446	Jhansi	Municipal Corporation	88,884	505693	34.80	69.10	-	61.00
447	Kanpur	Municipal Corporation	486,382	2768057	43.00	59.00	29.00	55.00
448	Lucknow	Municipal Corporation	512,519	2817105	62.00	72.00	60.00	58.00
449	Meerut	Municipal Corporation	228,991	1305429	42.90	95.80	12.50	71.00
450	Moradabad	Municipal Corporation	154,364	887871	40.10	97.90	10.00	49.00
451	Saharanpur	Municipal Corporation	126,156	705478	30.00	74.00	10.00	69.00
452	Varanasi	Municipal Corporation	180,805	1198491	74.70	67.30	50.00	2.00
453	Bahraich	Municipality	30,061	186223	49.00	82.00	11.00	20.00
454	Ballia	Municipality	15,901	104424	19.00	10.00	-	81.00
455	Bangarmau	Municipality	7,422	44204	64.00	64.00	-	88.00
456	Basti	Municipality	17,610	114657	65.00	78.00	-	51.00
457	Bisalpur	Municipality	12,466	73551	15.00	66.00	-	85.00
458	Budaun	Municipality	29,202	159285	37.00	73.00	-	54.00
459	Chitrakoot Dham	Municipality	9,925	57402	58.00	73.00	39.00	75.00
460	Colonelganj	Municipality	4,383	29435	19.00	62.00	-	50.00
461	Fatehpur	Municipality	33,605	193193	35.00	76.00	-	41.00
462	Gaura Barhaj	Municipality		36459				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			5,232		26.00	30.00	-	44.00
463	Gonda	Municipality	18,456	114046	42.00	97.00	-	50.00
464	Hapur	Municipality	44,742	262983	23.00	80.00	20.00	94.00
465	Jaunpur	Municipality	27,513	180362	42.00	87.00	-	45.00
466	Loni	Municipality	91,138	516082	4.00	95.00	58.00	8.00
467	Mainpuri	Municipality	23,741	136557	17.00	69.00	19.00	61.00
468	Maunath Bhanjan	Municipality	39,742	278745	29.00	96.00	-	80.00
469	Mubarakpur	Municipality	8,341	70463	43.00	93.00	-	87.00
470	Nanpara	Municipality	7,813	48337	35.00	93.00	-	57.00
471	Pilibhit	Municipality	24,543	127988	50.00	-	-	69.00
472	Pukhrayan	Municipality	4,462	24258	69.00	65.00	-	69.00
473	Sultanpur	Municipality	17,783	107640	51.00	80.00	-	100.00
474	Akbarpur	Nagar Panchayat	3,710	20445	26.36	73.99	7.92	20.78
475	Allapur	Nagar Panchayat	3,921	23985	4.31	34.30	3.03	7.86
476	Bahuwa	Nagar Panchayat	1,936	11031	26.70	49.07	1.50	10.54
477	Bansdih	Nagar Panchayat	3,251	21201	14.80	41.25	4.58	23.25
478	Barhalganj	Nagar Panchayat	2,630	21290	7.87	49.13	9.73	31.25
479	Bhatni Bazar	Nagar Panchayat	2,221	15352	20.98	46.33	5.58	19.36
480	Bhogaon	Nagar Panchayat	4,976	30874	27.91	70.50	9.69	18.39
481	Bilaspur	Nagar Panchayat	1,352	8980	14.13	79.59	4.73	17.31
482	Bilsanda	Nagar Panchayat	2,620	16036	35.88	78.47	8.82	42.82
483	Dadri	Nagar Panchayat	15,049	91189	20.69	91.71	7.48	14.98
484	Dankaur	Nagar Panchayat	2,152	13520	10.18	82.43	10.83	12.50
485	Dostpur	Nagar Panchayat	1,975	14011	12.71	38.03	2.89	22.13
486	Harraiya	Nagar Panchayat	1,428	9158	14.85	55.11	11.69	39.43
487	Itaunja	Nagar Panchayat		7305				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			1,187		60.83	64.53	17.52	15.25
488	Jarwal	Nagar Panchayat	2,712	19289	15.27	54.24	11.84	25.37
489	Khaga	Nagar Panchayat	6,336	35637	29.62	60.18	4.29	9.94
490	Khargupur	Nagar Panchayat	1,440	10472	24.72	39.38	5.07	9.38
491	Koeripur	Nagar Panchayat	1,262	8927	1.03	40.73	21.55	167.83
492	Kopaganj	Nagar Panchayat	4,072	34782	2.75	61.64	6.48	72.22
493	Kuraoli	Nagar Panchayat	4,061	24969	28.39	50.48	5.52	14.04
494	Lar	Nagar Panchayat	4,396	28307	9.33	45.52	5.21	24.07
495	Machhlishahr	Nagar Panchayat	3,572	26107	8.51	60.13	10.53	36.31
496	Malihabad	Nagar Panchayat	2,987	17818	50.08	68.33	10.98	35.49
497	Manikpur Sarhat	Nagar Panchayat	2,840	16467	30.42	41.69	5.70	11.37
498	Maniyar	Nagar Panchayat	3,160	19890	12.82	36.30	3.48	20.89
499	Mankapur	Nagar Panchayat	1,410	9461	29.08	72.84	8.87	31.91
500	Mariahu	Nagar Panchayat	3,187	22778	23.53	50.33	8.91	31.85
501	Mehnagar	Nagar Panchayat	1,821	14841	1.54	39.43	1.15	22.95
502	Moth	Nagar Panchayat	2,313	12947	3.55	62.43	12.71	17.25
503	Mundera Bazar	Nagar Panchayat	1,670	10818	3.59	54.37	2.69	16.17
504	Pipri	Nagar Panchayat	3,068	15063	50.36	65.25	4.89	3.16
505	Ranipur	Nagar Panchayat	3,019	18132	14.18	34.85	2.78	14.31
506	Rasulabad	Nagar Panchayat	1,329	7928	3.16	25.36	2.26	4.51
507	Renukoot	Nagar Panchayat	4,563	20076	11.40	42.17	7.58	37.78
508	Safipur	Nagar Panchayat	4,092	25688	20.63	58.41	15.69	28.84
509	Sakhanu	Nagar Panchayat	1,679	10627	25.13	25.55	7.92	6.08
510	Sarai Mir	Nagar Panchayat	2,337	19055	2.65	46.56	6.85	62.77
511	Ugu	Nagar Panchayat	1,187	6318	11.79	26.62	4.21	13.56
512	Wazirganj	Nagar Panchayat		21844				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			3,592		23.78	46.33	14.23	11.39
	Uttarakhand							
513	Dehradun	Municipal Corporation	116,102	574840	85.30	95.44	39.33	54.85
514	Almora	Municipality	7,701	34122	93.10	98.86	24.62	87.30
515	Hardwar	Municipality	43,672	231338	81.27	94.23	81.85	59.49
516	Ramnagar	Municipality	10,437	54787	77.77	96.43	6.52	14.89
517	Rishikesh	Municipality	14,046	70499	74.09	96.50	79.01	61.24
518	Roorkee	Municipality	21,958	118200	69.09	98.61	51.39	41.68
519	Bhimtal	Nagar Panchayat	1,595	7722	74.11	96.68	15.42	64.45
520	Doiwala	Nagar Panchayat	1,832	8709	87.72	96.12	2.51	23.69
521	Dwarahat	Nagar Panchayat	665	2749	53.68	89.32	0.90	6.17
522	Laksar	Nagar Panchayat	4,057	21760	52.18	76.09	6.48	19.74
523	Lalkuan	Nagar Panchayat	1,374	7644	87.63	91.85	8.15	10.12
524	Landhaura	Nagar Panchayat	2,910	18370	48.93	78.18	1.27	8.28
	West Bengal							
525	Asansol	Municipal Corporation	106,293	563917	30.00	100.00	-	31.00
526	Chandannagar	Municipal Corporation	40,588	166867	66.00	80.00	16.00	2.00
527	Durgapur	Municipal Corporation	131,057	566517	1.00	-	-	-
528	Haora	Municipal Corporation	230,520	1077075	53.30	95.40	11.09	29.81
529	Kolkata	Municipal Corporation	964,183	4496694	63.00	97.00	-	-
530	Siliguri	Municipal Corporation	116,491	513264	14.00	-	-	-
531	Alipurduar	Municipality	15,712	65232	57.00	43.00	-	3.00
532	Baranagar	Municipality	62,209	245213	95.00	-	-	5.00
533	Barasat	Municipality	69,041	278435	39.00	-	-	3.00
534	Barddhaman	Municipality	68,882	314265	34.38	91.67	7.80	15.89
535	Bhatpara	Municipality	82,808	386019	30.00	73.00	13.00	50.00
536	Chandrakona	Municipality		23629				

S.No	State / Town	Category	Total HHs	Population	% HHs having Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
			5,176		17.00	62.87	0.39	1.97
537	Halisahar	Municipality	30,084	124939	72.00	60.00	-	60.00
538	Jalpaiguri	Municipality	25,942	107341	70.00	80.00	-	25.00
539	Jamuraia	Municipality	27,791	149220	7.21	43.15	3.03	8.03
540	Kalimpong	Municipality	9,742	49403	34.78	91.06	22.44	13.73
541	Kanchrapara	Municipality	25,564	129576	32.85	92.40	7.91	10.63
542	Kharagpur	Municipality	43,668	207604	70.00	84.00	85.00	65.00
543	Krishnanagar	Municipality	37,316	153062	26.00	-	-	7.00
544	Kulti	Municipality	49,942	313809	14.96	53.94	3.48	9.15
545	Kurseong	Municipality	6,117	42446	27.07	94.44	20.42	23.43
546	Nabadwip	Municipality	29,673	125543	8.00	-	61.00	78.00
547	Naihati	Municipality	32,908	217900	-	-	-	34.00
548	North DumDum	Municipality	60,798	249142	36.00	73.00	13.00	50.00
549	Mirik	Nagar Panchayat	2,466	11513	0.32	88.85	7.34	10.83
550	Taherpur	Nagar Panchayat	9,428	38039	-	70.00	-	4.00

Annex 3.7: Access to Services to Urban Households of Sample Cities/Towns by Size Class

S.No	State / Town	Category	Total HHs	Population	% HHs With Access			
					Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
	ANDHRA PRADESH							
1	GHMC	Metro	1,643,250	6,993,262	66.00	98.00	46.00	40.00
2	GVMC	Metro	463,915	1,728,128	92.00	98.00	27.00	70.00
3	Vijayawada	Metro	290,607	1,155,784	80.00	94.20	21.90	70.00
4	Warangal	Class - I	167,636	704,570	43.90	70.00	-	100.00
5	Guntur	Class - I	165,750	670,073	51.50	81.00	15.00	142.00
6	Nellore	Class - I	125,625	547,621	35.90	89.70	10.00	73.00
7	Kurnool	Class - I	99,192	457,633	46.00	84.00	-	39.00
8	Kakinada	Class - I	99,913	384,182	32.00	89.00	-	7.00
9	Rajahmundry	Class - I	98,579	376,333	38.00	93.60	-	73.00
10	Kadapa	Class - I	77,616	344,893	39.00	76.70	-	12.00
11	Nizamabad	Class - I	66,833	311,152	28.10	80.10	-	22.00
12	Tirupati	Class - I	70,134	295,323	40.00	82.00	42.00	40.00
13	Karimnagar	Class - I	69,468	289,821	55.50	90.00	-	145.00
14	Anantapur	Class - I	63,380	267,161	50.00	90.00	-	45.90
15	Ramagundam	Class - I	62,081	242,979	22.80	84.40	-	67.00
16	Eluru	Class - I	52,418	218,020	37.10	85.20	28.50	72.00
17	Adoni	Class - I	37,645	184,625	27.00	71.00	-	68.00
18	Machilipatnam	Class - I	43,957	169,892	29.90	74.90	-	55.00
19	Proddatur	Class - I	38,585	163,970	30.20	86.00	-	80.00
20	Tadepalligudem	Class - I	26,813	104,032	76.00	92.00	-	58.00
21	Kamareddy	SMT	17,615	80,315	29.00	68.50	-	30.00
22	Bodhan	SMT	16,498	77,573	31.30	90.70	-	56.00
23	Koratla	SMT	15,398	66,504	69.60	69.20	-	42.00

24	Narasapur	SMT	15,170	58,770	44.60	80.50	-	45.00
25	Jaggaiahpet	SMT	12,628	53,530	53.60	77.20	-	62.50
26	Jangaon	SMT	12,144	52,394	32.90	80.00	-	44.00
27	Kovvur	SMT	10,814	39,667	24.40	98.50	-	12.00
28	Pedana	SMT	8,318	30,721	22.80	60.00	-	-
	ASSAM							
29	Guwahati	Class - I	232,154	962,334	27.10	90.37	22.29	27.04
30	Jorhat	Class - I	30,167	126,736	55.66	86.73	23.15	19.40
31	Tinsukia	Class - I	26,405	116,322	12.89	91.01	16.33	17.98
32	Bongaigaon	SMT	15,571	67,322	13.69	84.44	9.94	9.95
33	North Lakhimpur	SMT	14,393	59,814	24.19	82.50	21.06	14.56
34	Goalpara	SMT	11,825	53,430	3.91	68.41	6.79	5.93
35	Marigaon	SMT	6,839	29,164	5.51	72.70	14.91	13.77
36	Rangia	SMT	6,075	27,889	15.08	74.86	9.00	12.63
37	Digboi	SMT	4,658	21,736	17.75	85.34	22.58	11.83
38	Mariani	SMT	4,691	20,801	28.25	80.73	7.33	5.07
39	Abhayapuri	SMT	3,606	15,847	6.71	84.28	2.55	6.96
40	Bijni	SMT	2,930	13,257	2.08	74.64	1.40	3.41
41	Bihpuria	SMT	2,652	12,016	8.48	66.59	4.07	4.79
42	Lakhipur	SMT	2,031	10,277	35.35	56.43	12.21	13.98
	BIHAR							
43	Patna	Metro	281,986	1,684,297	41.10	77.92	30.00	60.00
44	Gaya	Class - I	71,153	474,093	-	-	-	40.00
45	Bhagalpur	Class - I	68,193	400,146	18.36	73.42	20.00	50.00
46	Muzaffarpur	Class - I	66,085	354,462	26.28	62.36	-	30.00
47	Biharsharif	Class - I	48,353	297,268	78.04	48.86	-	40.00
48	Darbhanga	Class - I	55,998	296,039	11.65	57.28	-	40.00
49	Purnia	Class - I	51,825	282,248	1.19	44.03	-	40.00

50	Arrah	Class - I	37,684	261,430	23.39	60.36	-	40.00
51	Begusarai	Class - I	46,721	252,008	19.17	-	-	50.00
52	Katihar	Class - I	46,902	240,838	24.64	35.99	-	40.00
53	Munger	Class - I	37,800	213,303	46.23	46.34	-	50.00
54	Bettiah	Class - I	24,499	132,209	2.24	43.04	-	30.00
55	Bagaha	Class - I	20,931	112,634	11.97	37.97	-	40.00
56	Jehanabad	Class - I	16,969	103,202	10.40	47.24	-	20.00
57	Buxar	Class - I	16,207	102,861	10.86	49.10	-	40.00
58	Jamui	SMT	14,465	87,357	-	40.94	-	30.00
59	Gopalganj	SMT	10,556	67,339	8.60	46.35	-	30.00
60	Supaul	SMT	12,448	65,437	13.82	55.45	-	40.00
61	Hilsa	SMT	8,739	51,052	-	41.75	-	20.00
62	Narkatiaganj	SMT	9,196	49,507	-	41.85	-	40.00
63	Khagaria	SMT	8,622	49,406	-	39.26	-	50.00
64	Mahnar Bazar	SMT	8,005	48,293	0.26	29.78	1.45	8.52
65	Barauli	SMT	6,439	41,877	0.30	23.17	1.74	3.60
66	Jhajha	SMT	7,035	40,646	12.64	52.61	3.40	16.28
67	Gogri Jamalpur	SMT	6,880	37,753	0.26	43.58	1.80	7.83
68	Jagdishpur	SMT	5,365	32,447	2.68	45.52	2.83	20.73
69	Makhdumpur	SMT	5,045	31,994	1.17	40.30	5.69	18.95
70	Kasba	SMT	6,537	30,421	1.85	32.69	2.29	9.24
71	Banmankhi Bazar	SMT	5,749	30,336	1.01	36.98	2.80	5.60
72	Behea	SMT	4,194	26,707	3.29	59.73	6.22	31.00
73	Nirmali	SMT	3,870	20,189	0.39	44.44	0.62	6.02
74	Birpur	SMT	4,066	19,932	0.59	57.28	3.94	7.62
75	Shahpur	SMT	2,740	17,767	2.74	32.99	1.17	9.93
	CHHATTISGARH							

76	Raipur	Metro	205,780	1,027,264	26.00	71.00	2.00	6.00
77	Bhilai Nagar	Class - I	131,387	627,734	13.80	80.00	6.50	37.00
78	Bilaspur	Class - I	74,930	365,579	27.30	76.30	2.10	18.00
79	Korba	Class - I	79,315	363,390	6.90	66.00	13.00	-
80	Durg	Class - I	56,216	268,806	30.00	80.00	17.00	2.00
81	Rajnandgaon	Class - I	34,519	163,114	38.00	70.00	-	117.00
82	Raigarh	Class - I	30,811	150,019	27.00	60.00	-	60.00
83	Jagdalspur	Class - I	27,127	125,463	51.00	83.00	-	-
84	Ambikapur	Class - I	23,104	121,071	31.00	90.00	-	110.00
85	Dhamtari	Class - I	21,592	101,677	37.00	80.00	-	-
86	Chirmiri	SMT	19,170	85,317	3.40	79.60	-	-
87	Mahasamund	SMT	11,870	54,413	40.00	70.00	-	4.00
88	Manendragarh	SMT	6,913	33,071	38.50	63.00	-	19.00
89	Baikunthpur	SMT	5,963	28,431	10.60	85.30	-	53.30
90	JashpurNagar	SMT	5,591	28,301	59.20	73.20	-	-
91	Bagbahara	SMT	4,307	19,529	2.65	38.89	0.58	4.41
92	Kurud	SMT	2,859	13,783	6.19	58.55	0.77	8.78
	GOA							
93	Mormugao	SMT	17,813	94,393	84.58	92.83	43.87	73.68
94	Margao	SMT	20,224	87,650	85.50	90.73	25.47	74.96
95	Panaji	SMT	16,244	70,991	86.22	91.25	36.80	64.02
	GUJARAT							
96	Ahmadabad	Metro	1,176,055	5,633,927	90.00	80.00	90.00	-
97	Surat	Metro	958,294	4,501,610	89.00	96.00	87.60	59.00
98	Vadodara	Metro	396,140	1,752,371	90.00	85.00	94.00	70.00
99	Rajkot	Metro	285,991	1,323,363	90.00	90.00	60.00	20.00
100	Bhavnagar	Class - I	128,579	605,882	92.00	94.00	40.00	54.00
101	Jamnagar	Class - I						

			119,362	600,943	82.66	30.00	30.00	30.00
102	Junagadh	Class - I	68,204	319,462	60.00	100.00	20.00	20.00
103	Gandhidham	Class - I	55,479	247,992	80.00	70.00	80.00	35.00
104	Bhuj	Class - I	32,681	148,834	80.00	80.00	70.00	60.00
105	Godhra	Class - I	28,695	143,644	70.00	70.00	-	-
106	Dholka	SMT	17,052	80,945	63.00	80.00	60.00	-
107	Petlad	SMT	11,103	55,330	90.00	80.00	60.00	90.00
108	Mandvi	SMT	10,091	51,376	85.00	80.00	80.00	60.00
109	Ranavav	SMT	9,671	46,018	98.00	75.00	25.00	-
110	Vyara	SMT	8,399	39,789	90.00	94.00	-	75.00
111	Lunawada	SMT	7,627	36,954	60.00	80.00	65.00	55.00
112	Ode	SMT	4,566	23,250	75.00	85.00	80.00	80.00
113	Anklav	SMT	4,163	21,003	80.00	70.00	70.00	30.00
114	Kutiyana	SMT	3,576	16,581	60.00	90.00	20.00	60.00
	HARYANA							
115	Faridabad	Metro	287,848	1,414,050	47.11	86.72	49.87	44.90
116	Gurgaon	Class - I	205,671	886,519	62.55	93.30	79.17	77.86
117	Hisar	Class - I	57,035	307,024	62.51	93.74	80.14	78.80
118	Karnal	Class - I	60,775	302,140	77.63	93.23	80.19	68.00
119	Bhiwani	Class - I	39,289	196,057	73.27	92.47	74.50	57.27
120	Jind	Class - I	32,037	167,592	56.72	91.19	62.92	54.59
121	Thanesar	Class - I	29,300	155,152	84.61	93.26	74.77	62.63
122	Kaithal	Class - I	28,189	144,915	62.92	77.90	64.02	50.88
123	Charkhi Dadri	SMT	11,029	56,337	71.77	87.11	50.48	34.02
124	Barwala	SMT	8,136	43,384	56.29	72.09	8.91	11.34
125	Cheeka	SMT	7,533	38,952	66.08	77.92	25.90	27.25
126	Pehowa	SMT	6,754	38,853	90.21	93.69	67.99	59.96
127	Gharaunda	SMT	7,220	37,816	81.23	77.40	47.83	35.03

128	Safidon	SMT	6,229	34,728	58.93	78.36	8.30	23.65
129	Assandh	SMT	5,042	27,125	66.84	71.56	12.75	16.72
130	Narnaund	SMT	3,164	17,242	22.28	47.88	5.31	6.76
131	Loharu	SMT	2,424	13,937	62.50	46.86	1.65	13.20
	HIMACHAL PRADESH							
132	Shimla	Class - I	41,483	169,578	95.00	90.00	75.20	29.00
133	Kullu	SMT	4,894	18,536	70.80	92.40	16.10	6.00
134	Bilaspur	SMT	3,248	13,654	84.00	78.00	67.00	-
135	Ghumarwin	SMT	1,839	7,899	83.50	74.80	22.10	4.00
136	Banjar	SMT	450	1,414	50.00	90.00	-	-
137	Naina Devi	SMT	260	1,204	69.00	100.00	60.10	-
	JAMMU & KASHMIR							
138	Srinagar	Metro	164,000	1,206,419	78.72	69.11	37.89	47.13
139	Jammu	Class - I	114,634	576,198	85.37	83.41	23.25	36.44
140	Tral	SMT	2,137	17,844	29.57	72.77	27.28	18.58
141	Kargil	SMT	2,770	16,338	14.37	42.82	10.76	40.87
142	R.S. Pora	SMT	3,009	15,197	4.25	57.06	9.64	7.11
143	Katra	SMT	1,512	9,008	80.75	88.23	40.54	74.21
144	Reasi	SMT	1,518	7,796	90.32	76.94	28.26	41.96
145	Jourian	SMT	896	3,934	8.26	60.71	8.26	7.81
	JHARKHAND							
146	Dhanbad	Metro	218,019	1,162,472	23.15	60.98	7.52	17.79
147	Ranchi	Metro	199,475	1,073,427	30.16	82.71	13.35	32.68
148	Jamshedpur	Class - I	136,876	677,350	63.76	86.98	50.68	57.09
149	Deoghar	Class - I	35,756	203,123	5.75	68.95	5.84	18.23
150	Gumla	SMT	9,466	51,264	14.13	72.99	3.87	20.50
151	Chatra	SMT	8,222	49,985	4.61	55.47	1.17	19.31
152	Jugsalai	SMT						

			8,618	49,660	38.37	90.60	13.76	42.34
153	Godda	SMT	8,710	48,480	10.01	70.62	2.45	14.86
154	Garhwa	SMT	8,646	46,059	12.01	58.85	6.51	30.87
155	Mihijam	SMT	7,941	40,463	1.56	65.60	2.14	8.56
156	Khunti	SMT	7,115	36,390	7.24	54.38	1.43	6.83
	KARNATAKA							
157	BBMP	Metro	2,105,894	8,495,492	51.00	100.00	38.00	10.00
158	Hubli-Dharwad	Class - I	193,034	943,788	60.00	80.00	65.00	60.00
159	Mysore	Class - I	209,527	920,550	79.00	74.00	78.00	30.00
160	Gulbarga	Class - I	99,312	543,147	80.00	80.00	50.00	70.00
161	Mangalore	Class - I	108,760	499,487	60.00	90.00	30.00	60.00
162	Belgaum	Class - I	109,159	490,045	62.00	70.00	48.00	53.00
163	Davanagere	Class - I	92,607	434,971	70.00	65.00	55.00	60.00
164	Bellary	Class - I	84,844	410,445	80.00	70.00	70.00	60.00
165	Tumkur	Class - I	71,431	302,143	60.00	70.00	60.00	50.00
166	Bidar	Class - I	39,275	216,020	85.00	20.00	-	35.00
167	Udupi	Class - I	31,815	144,960	60.00	100.00	22.00	40.00
168	Gangawati	Class - I	22,938	114,642	31.00	80.00	-	20.00
169	Ranibennur	Class - I	21,180	106,406	62.00	76.00	40.00	60.00
170	Koppal	SMT	13,788	70,698	85.00	80.00	-	70.00
171	Haveri	SMT	14,224	67,102	67.00	70.00	-	60.00
172	Chikkaballapura	SMT	14,433	63,652	80.00	70.00	-	60.00
173	Sidlaghatta	SMT	9,465	51,159	48.23	85.86	55.40	43.60
174	Hunsur	SMT	11,623	50,865	61.31	86.10	52.91	41.40
175	Homnabad	SMT	7,478	44,483	25.22	54.32	9.39	23.50
176	Anekal	SMT	10,126	44,260	24.53	71.15	10.59	7.07
177	Kunigal	SMT	7,739	34,155	16.01	78.23	8.48	10.45
178	Pavagada	SMT						

			6,267	28,486	6.46	60.81	27.54	35.31
179	Annigeri	SMT	5,621	28,267	48.41	39.12	4.79	9.77
180	Karkal	SMT	5,346	25,800	17.81	91.75	7.71	13.32
181	Chitgoppa	SMT	4,362	25,298	37.53	42.73	11.30	25.31
182	Kushtagi	SMT	4,830	24,878	26.60	58.82	6.19	5.65
183	Navalgund	SMT	4,819	24,613	46.19	33.16	1.64	3.59
184	Chiknayakanhal li	SMT	5,808	23,206	29.99	68.42	0.64	5.91
185	Bankapura	SMT	4,404	22,529	15.21	48.41	6.31	18.51
186	Bannur	SMT	5,173	21,896	55.23	48.97	20.86	23.80
187	Aurad	SMT	3,688	19,849	11.09	37.50	2.33	5.86
188	Bilgi	SMT	3,644	17,792	59.66	49.78	1.45	2.39
189	Alnavar	SMT	3,531	17,228	20.65	74.85	8.75	29.17
190	Piriyapatna	SMT	3,977	16,685	43.22	75.28	0.55	6.91
191	Koratagere	SMT	3,662	15,265	6.03	73.07	1.99	5.00
192	Gudibanda	SMT	2,171	9,441	28.33	61.91	1.38	13.82
	KERALA							
193	Thiruvananthapuram	Class - I	190,610	788,271	74.40	92.80	30.00	25.00
194	Kochi	Class - I	150,268	602,046	67.70	95.00	5.00	-
195	Kozhikode	Class - I	117,231	550,440	39.00	92.00	-	-
196	Kollam	Class - I	88,522	367,107	70.00	80.00	-	-
197	Thrissur	Class - I	76,404	315,957	13.00	81.00	-	6.00
198	Kanhangad	Class - I	27,130	125,564	6.50	92.00	-	2.30
199	Malappuram	Class - I	19,230	101,386	65.70	95.00	-	4.00
200	Ponnani	SMT	15,608	90,491	29.40	80.00	-	-
201	Kodungallur	SMT	14,488	60,190	30.00	90.00	-	3.00
202	Chalakydy	SMT	12,182	49,525	34.00	95.80	-	-
203	Adoor	SMT	7,811	29,171	23.80	80.00	-	-
	MADHYA PRADESH							

204	Indore	Metro	385,756	1,994,397	38.00	96.00	95.00	20.00
205	Bhopal	Metro	371,722	1,798,218	53.00	80.00	10.40	50.00
206	Jabalpur	Metro	209,452	1,081,677	26.00	81.83	-	94.00
207	Gwalior	Metro	190,298	1,069,276	48.00	75.00	30.00	40.00
208	Ujjain	Class - I	97,736	515,215	50.00	92.89	-	19.00
209	Dewas	Class - I	54,435	289,550	30.18	66.67	0.39	46.97
210	Satna	Class - I	51,436	282,977	30.00	76.00	-	40.00
211	Sagar	Class - I	51,300	274,556	48.56	80.00	-	65.00
212	Ratlam	Class - I	51,448	264,914	89.00	79.00	5.00	70.00
213	Rewa	Class - I	42,608	235,654	55.00	65.00	-	40.00
214	Murwara	Class - I	45,953	221,883	29.49	68.18	7.73	22.53
215	Singrauli	Class - I	42,055	220,257	38.00	65.35	21.35	47.80
216	Burhanpur	Class - I	37,526	210,886	50.00	2.00	2.00	75.00
217	Khandwa	Class - I	37,872	200,738	51.32	82.00	-	75.00
218	Datia	Class - I	18,540	100,284	35.00	41.00	-	50.00
219	Itarsi	SMT	20,043	99,330	19.08	76.50	10.00	47.00
220	Balaghat	SMT	17,925	84,261	47.00	85.00	-	12.00
221	Tikamgarh	SMT	14,031	79,106	57.00	74.00	-	75.00
222	Basoda	SMT	15,187	78,289	14.47	80.00	-	80.00
223	Jaora	SMT	12,758	74,907	36.00	38.70	-	65.00
224	Sidhi	SMT	10,186	54,331	22.71	76.00	-	50.00
225	Sihora	SMT	9,324	44,048	49.00	61.00	-	82.00
226	Maihar	SMT	7,693	40,192	37.00	67.00	2.80	50.00
227	Jhabua	SMT	6,816	35,753	86.00	88.00	-	28.00
228	Garhakota	SMT	6,139	32,726	30.00	70.00	-	43.00
229	Banda	SMT	6,168	30,923	37.00	70.00	-	40.00
230	Rehli	SMT	5,673	30,329	58.00	59.00	-	34.00

231	Seoni-Malwa	SMT	5,812	30,100	17.76	86.80	-	75.00
232	Waraseoni	SMT	5,871	27,494	42.00	90.00	-	35.00
233	Barwaha	SMT	4,985	26,459	67.82	89.87	9.35	32.60
234	Bhander	SMT	4,139	25,204	46.80	58.27	0.99	1.88
235	Maheshwar	SMT	4,770	24,411	64.97	71.61	3.31	36.18
236	Niwari	SMT	4,561	23,724	4.30	43.54	3.33	3.88
237	Indergarh	SMT	4,202	23,045	5.62	61.73	5.12	7.47
238	Nagod	SMT	4,435	22,568	26.52	66.92	1.65	11.91
239	Katangi	SMT	3,774	19,040	7.95	41.81	1.56	5.11
240	Lateri	SMT	3,436	18,844	13.59	50.35	3.43	4.95
241	Unchahara	SMT	3,741	18,442	4.78	44.13	0.72	13.69
242	Kannod	SMT	3,245	17,744	52.97	71.25	0.83	2.84
243	Palera	SMT	3,100	17,493	6.87	25.29	1.23	4.58
244	Babai	SMT	3,289	16,741	23.26	67.28	1.09	10.43
245	Baihar	SMT	3,628	16,650	0.28	45.67	2.65	3.86
246	Shahgarh	SMT	3,491	16,300	0.32	34.06	0.52	8.91
247	Thandla	SMT	2,820	15,756	49.36	83.83	6.60	18.44
248	Kurwai	SMT	2,943	15,487	54.50	62.79	4.01	19.81
249	Pandhana	SMT	2,377	13,694	53.09	43.92	3.41	6.14
250	Rampur Baghelan	SMT	2,631	13,638	6.65	30.14	1.33	6.12
251	Mundi	SMT	2,567	12,889	32.84	44.41	2.03	12.78
252	Barela	SMT	2,689	12,620	36.04	59.17	2.08	14.88
253	Ranapur	SMT	2,184	12,371	62.50	64.93	3.48	3.89
254	Bhaurasa	SMT	2,120	12,166	32.55	56.37	0.05	4.62
255	Majhauri	SMT	2,630	11,892	0.84	19.70	0.65	2.47
256	Badagaon	SMT	1,675	9,282	4.06	22.63	0.84	0.72
257	Dhamnod	SMT	1,557	8,341	18.69	34.94	1.67	14.19

	MAHARASHTRA							
258	Greater Mumbai	Metro	2,665,481	12,442,373	100.00	89.00	62.00	95.00
259	Pune	Metro	733,990	3,124,458	94.19	97.57	97.57	55.00
260	Nagpur	Metro	506,353	2,405,665	80.00	80.00	70.00	32.00
261	Pimpri Chinchwad	Metro	410,858	1,727,692	77.00	90.00	79.00	15.40
262	Nashik	Metro	319,100	1,486,053	88.00	100.00	90.00	4.00
263	Kalyan-Dombivli	Metro	293,574	1,247,327	95.00	100.00	17.00	30.00
264	Vasai-Virar City	Metro	281,824	1,222,390	60.00	70.00	-	50.00
265	Aurangabad	Metro	226,073	1,175,116	70.00	60.00	60.00	20.00
266	Navi Mumbai	Metro	257,601	1,120,547	87.40	100.00	100.00	100.00
267	Solapur	Class - I	184,971	951,558	45.00	75.00	60.00	11.50
268	Mira-Bhayandar	Class - I	174,243	809,378	80.00	100.00	15.00	22.00
269	Bhiwandi Nizampur	Class - I	131,636	709,665	80.00	90.00	30.00	60.00
270	Amravati	Class - I	133,562	647,057	60.00	65.00	-	70.00
271	Nanded Waghala	Class - I	101,403	550,439	59.50	83.00	-	13.50
272	Kolhapur	Class - I	120,678	549,236	83.00	91.00	42.00	24.05
273	Ulhasnagar	Class - I	110,234	506,098	80.00	80.00	60.00	60.00
274	Sangli Miraj Kupwad	Class - I	107,914	502,793	61.00	92.80	32.75	83.88
275	Malegaon	Class - I	78,703	481,228	60.00	100.00	50.00	100.00
276	Jalgaon	Class - I	97,317	460,228	80.00	40.00	-	70.00
277	Akola	Class - I	85,027	425,817	53.00	70.00	-	60.00
278	Latur	Class - I	71,871	382,940	70.00	70.00	100.00	60.00
279	Dhule	Class - I	70,144	375,559	80.00	-	-	80.00
280	Ahmadnagar	Class - I	74,422	350,859	98.00	90.00	40.00	50.00
281	Gondiya	Class - I	27,787	132,813	55.00	60.00	-	70.00
282	Achalpur	Class - I	21,689	112,311	90.00	60.00	-	100.00
283	Ratnagiri	SMT	17,206	76,229	60.00	90.00	-	-

284	Malkapur	SMT	12,711	67,740	60.00	60.00	60.00	60.00
285	Uran Islampur	SMT	13,938	67,391	80.00	75.00	-	6.00
286	Anjangaon	SMT	11,125	56,380	80.00	-	-	80.00
287	Vaijapur	SMT	8,043	41,296	55.00	100.00	-	80.00
288	Igatpuri	SMT	6,113	30,989	84.00	70.00	80.00	100.00
289	Tirora	SMT	5,371	25,181	80.00	70.00	60.00	80.00
290	Sawantwadi	SMT	5,487	23,851	60.00	95.00	-	80.00
291	Lonar	SMT	4,550	23,416	40.00	55.00	20.00	70.00
292	Dattapur Dhamangaon	SMT	4,744	21,059	60.00	80.00	70.00	80.00
	MANIPUR							
293	Imphal	Class - I	61,015	277,196	52.46	85.20	9.78	10.13
294	Thoubal	SMT	9,385	45,947	2.63	55.61	3.38	3.06
295	Kakching	SMT	7,158	32,138	10.02	72.72	5.09	1.24
296	Mayang Imphal	SMT	4,461	24,239	2.31	44.07	7.08	1.73
297	Nambol	SMT	4,559	22,512	1.16	39.86	8.99	3.53
298	Moirang	SMT	3,719	19,893	8.47	41.70	5.06	3.44
299	Lilong	SMT	3,773	17,566	30.43	56.56	2.89	6.20
300	Samurou	SMT	3,202	16,582	18.58	51.19	1.12	3.62
301	Bishnupur	SMT	2,334	12,167	42.50	66.07	6.00	3.60
302	Kakching Khunou	SMT	2,232	11,379	1.16	22.22	9.41	5.11
303	Andro	SMT	1,663	8,744	5.47	23.99	1.80	3.43
304	Oinam	SMT	1,548	7,161	2.97	48.90	8.53	2.65
305	Lamlai	SMT	913	4,601	0.33	35.27	0.66	1.31
	ODISHA							
306	Bhubaneswar	Class - I	201,873	885,363	51.70	79.09	34.53	3.00
307	Cuttack	Class - I	116,820	610,189	49.40	87.00	2.00	16.00
308	Brahmapur	Class - I	67,397	356,598	34.70	60.00	-	21.00
309	Jeypur	SMT	19,880	84,830	22.00	60.00	-	-

310	Bargarh	SMT	17,985	80,625	7.09	70.00	-	-
311	Brajarajnagar	SMT	17,536	80,403	1.60	60.00	-	4.00
312	Sunabeda	SMT	12,383	50,394	30.00	60.00	-	-
313	Koraput	SMT	11,332	47,468	33.00	60.00	-	-
314	Kendrapara	SMT	8,664	47,006	26.10	70.00	-	-
315	Talcher	SMT	9,054	40,841	40.00	65.00	-	55.00
316	Belpahar	SMT	8,667	38,993	0.50	65.00	-	-
317	Pattamundai	SMT	7,276	36,528	57.70	50.00	-	-
318	Malkangiri	SMT	6,944	31,007	13.00	50.00	-	-
319	Polasara	SMT	4,853	23,119	6.00	50.00	-	-
320	Asika	SMT	4,547	21,428	24.00	50.00	-	-
321	Barapali	SMT	4,734	20,850	11.20	70.00	-	-
322	Baudhgarh	SMT	4,488	20,424	39.00	82.00	-	7.00
323	Padmapur	SMT	3,797	17,625	12.00	50.00	-	37.00
324	Purusottampur	SMT	3,246	15,366	25.00	45.00	-	-
325	Khariar	SMT	3,603	15,087	93.00	60.00	-	21.00
326	Athmallik	SMT	2,895	12,298	17.80	55.00	-	-
327	Gopalpur	SMT	1,441	7,221	32.47	60.00	-	-
	PUNJAB							
328	Ludhiana	Metro	347,643	1,618,879	76.94	95.97	82.57	78.87
329	Amritsar	Metro	237,346	1,159,227	67.47	92.82	79.13	74.58
330	Jalandhar	Class - I	186,003	868,929	76.39	97.26	86.68	83.02
331	Patiala	Class - I	88,753	446,246	75.50	96.07	81.41	74.58
332	Bathinda	Class - I	59,849	285,788	57.07	91.06	66.80	59.18
333	Hoshiarpur	Class - I	36,197	168,653	75.34	92.12	69.63	58.69
334	Pathankot	Class - I	31,488	156,306	80.24	90.67	75.03	48.74
335	Abohar	Class - I	28,188	145,302	59.98	88.51	67.68	32.83
336	Khanna	Class - I						

			26,251	128,137	30.98	92.99	55.03	58.92
337	Kot Kapura	SMT	19,073	91,979	52.13	87.56	37.32	20.99
338	Jagraon	SMT	13,144	65,240	51.38	89.21	64.32	54.61
339	Sirhind Fatehgarh Sahib	SMT	11,243	58,097	31.72	87.92	26.11	46.82
340	Machhiwara	SMT	4,719	24,916	29.73	80.19	11.89	34.44
341	Qadian	SMT	4,643	23,632	22.70	81.93	5.47	18.35
342	Guru Har Sahai	SMT	3,158	17,192	41.61	80.59	54.46	62.41
343	Amloh	SMT	3,076	14,696	3.09	87.45	4.16	3.93
344	Makhu	SMT	2,756	14,658	15.28	71.55	1.02	7.58
345	Mahilpur	SMT	2,362	11,360	45.60	87.55	19.43	13.12
346	Khamanon	SMT	1,953	10,135	10.70	83.26	13.72	22.32
347	Sri Hargobindpur	SMT	1,551	8,241	16.83	73.11	8.19	20.70
348	Maloud	SMT	1,467	7,567	12.07	77.16	6.75	5.93
	RAJASTHAN							
349	Jaipur	Metro	575,268	3,046,163	68.00	67.00	60.00	60.00
350	Jodhpur	Metro	176,352	1,056,191	72.00	90.00	65.00	30.00
351	Kota	Metro	196,191	1,001,694	70.00	90.00	25.00	60.00
352	Bikaner	Class - I	109,041	644,406	70.00	83.00	51.00	53.33
353	Ajmer	Class - I	103,208	542,321	75.00	86.23	56.20	56.83
354	Ganganagar	Class - I	46,142	237,780	75.00	70.00	-	90.00
355	Pali	Class - I	43,072	230,075	48.00	87.00	-	62.00
356	Tonk	Class - I	28,855	165,294	66.00	71.47	-	47.04
357	Churu	Class - I	19,238	120,157	75.00	90.75	-	33.00
358	Banswara	Class - I	21,435	101,017	65.00	57.52	-	32.26
359	Suratgarh	SMT	13,492	70,536	66.00	85.42	-	91.88
360	Jalor	SMT	10,085	54,081	59.00	65.00	-	55.00
361	Phalodi	SMT	8,477	49,914	75.00	60.00	-	60.00
362	Dungarpur	SMT	10,123	47,706	74.00	66.00	-	81.00

363	Chirawa	SMT	7,647	43,953	74.00	78.00	-	70.00
364	Bilara	SMT	7,410	39,590	55.00	25.00	-	39.00
365	Niwai	SMT	6,631	37,765	72.00	75.48	-	51.00
366	Pipar City	SMT	6,492	36,810	60.00	9.92	-	82.59
367	Antah	SMT	6,189	32,377	54.00	52.00	-	70.00
368	Chhabra	SMT	6,019	32,285	72.00	80.00	-	80.00
369	Sagwara	SMT	6,176	29,439	73.00	56.00	-	50.00
370	Mandawa	SMT	3,687	23,335	76.00	78.00	-	33.00
371	Jaitaran	SMT	4,007	22,621	71.00	31.00	-	82.50
372	Deoli	SMT	3,537	22,065	72.00	95.83	-	53.97
373	Bali	SMT	3,870	19,880	65.00	65.00	-	60.00
374	Chhapar	SMT	3,136	19,744	65.00	77.00	-	73.00
	SIKKIM							
375	Gangtok	Class - I	23,938	100,286	75.19	95.00	48.12	47.59
376	Namchi	SMT	2,608	12,190	77.30	97.16	1.38	16.41
377	Rangpo	SMT	2,600	10,450	4.62	87.04	4.88	12.54
378	Jorethang	SMT	2,162	9,009	68.55	96.62	20.81	24.05
379	Mangan	SMT	952	4,644	1.16	87.82	12.18	5.15
380	Gyalshing	SMT	885	4,013	60.00	95.71	2.26	21.58
381	Nayabazar Notified Bazar Area	SMT	244	1,235	68.44	96.72	0.41	11.48
	TAMIL NADU							
382	Chennai	Metro	1,106,567	4,646,732	64.15	98.66	92.72	95.99
383	Coimbatore	Metro	280,560	1,050,721	73.62	96.15	32.41	59.68
384	Madurai	Metro	266,020	1,017,865	62.37	97.01	82.25	88.50
385	Tiruchirappalli	Class - I	215,024	847,387	56.60	88.53	45.06	55.11
386	Salem	Class - I	215,314	829,267	45.35	75.17	11.17	38.35
387	Tirunelveli	Class - I	119,833	473,637	56.74	84.48	36.25	38.35

388	Tiruppur	Class - I	117,180	444,352	81.20	95.62	27.34	49.73
389	Thoothukkudi	Class - I	61,073	237,830	72.20	94.86	24.04	50.95
390	Vellore	Class - I	41,343	185,803	54.26	48.47	8.71	37.35
391	Cuddalore	Class - I	42,476	173,636	29.89	75.10	11.37	39.12
392	Alandur	Class - I	43,365	164,430	77.26	98.78	93.64	95.34
393	Erode	Class - I	43,056	157,101	67.09	96.09	24.17	70.43
394	Pudukkottai	Class - I	28,909	117,630	43.36	73.88	14.58	5.11
395	Ambur	Class - I	25,038	114,608	10.72	82.85	13.38	46.55
396	Paramakudi	SMT	23,744	95,579	30.26	78.23	8.15	38.97
397	Kovilpatti	SMT	24,536	95,057	55.55	87.97	4.54	14.37
398	Kadayanallur	SMT	21,413	90,364	65.21	79.71	7.04	46.70
399	Pammal	SMT	19,272	75,870	39.01	97.70	14.39	52.48
400	Attur	SMT	16,505	61,793	36.21	82.21	6.36	30.49
401	Sankarankoil	SMT	14,360	57,277	51.37	78.91	4.92	20.67
402	Nellikuppam	SMT	10,712	46,678	38.77	56.95	3.63	22.76
403	Sembakkam	SMT	12,422	45,356	11.33	94.68	14.26	49.58
404	Pallikaranai	SMT	10,612	43,493	5.01	92.08	8.96	40.92
405	Kayalpattinam	SMT	9,598	40,588	66.77	87.16	5.72	47.59
406	Vadalur	SMT	9,619	39,514	16.65	62.30	8.98	25.95
407	Bhavani	SMT	10,924	39,225	51.65	92.55	16.34	45.08
408	Keelakarai	SMT	6,850	38,355	1.14	87.36	6.34	24.47
409	Sathyamangalam	SMT	11,151	37,816	54.11	84.86	8.68	32.29
410	Madambakkam	SMT	7,791	31,681	12.78	87.91	7.25	42.91
411	Tharamangalam	SMT	7,386	30,222	41.10	53.83	4.60	70.15
412	Kattumannarkoil	SMT	6,815	27,294	27.85	58.97	6.22	26.22
413	Mecheri	SMT	6,330	25,676	28.85	43.32	7.42	164.57
414	Tittakudi	SMT	5,614	22,894	27.75	50.02	5.29	20.84

415	Kilapavoor	SMT	6,028	22,231	53.72	36.11	1.89	11.11
416	Anthiyur	SMT	6,223	21,086	55.91	84.28	7.13	41.30
417	Punjaipuliampatti	SMT	5,494	18,967	64.67	68.58	2.37	30.87
418	Veerakkalpudur	SMT	4,592	16,665	81.18	81.10	6.14	52.68
419	Omalur	SMT	4,189	16,279	61.45	84.32	8.26	53.02
420	Ariyappampalayam	SMT	4,463	15,706	20.70	51.24	5.60	16.36
421	Mukkudal	SMT	4,160	14,983	66.30	71.27	3.41	14.40
422	Mudukulathur	SMT	3,608	14,789	0.25	72.26	2.55	22.81
423	Kamuthi	SMT	3,404	14,754	1.44	63.13	1.44	28.17
424	Moolakaraipatti	SMT	2,897	11,112	6.39	39.56	2.80	3.90
425	Ammapettai	SMT	2,776	9,677	12.54	46.00	10.27	16.32
426	Kolappalur	SMT	2,996	9,607	19.76	41.66	0.97	6.54
427	Eral	SMT	2,424	9,478	14.77	78.55	9.08	26.98
428	Thirukarungudi	SMT	2,594	9,342	11.87	55.51	2.27	7.94
429	Arimalam	SMT	2,197	8,948	6.05	32.68	3.96	7.42
430	Annavaasal	SMT	2,022	8,906	24.53	46.69	8.80	22.01
431	Bhavanisagar	SMT	2,161	7,710	26.42	78.34	10.13	12.31
432	Thenthiruperai	SMT	1,308	4,934	20.72	36.85	2.83	15.44
	TRIPURA							
433	Agartala	Class - I	99,352	400,004	27.90	62.40	-	2.22
434	Udaipur	SMT	8,450	32,758	75.69	93.57	5.25	7.04
435	Kailasahar	SMT	5,680	22,405	22.38	83.86	7.75	3.15
436	Khowai	SMT	4,598	18,526	30.73	78.14	3.59	6.37
437	Ranirbazar	SMT	3,312	13,104	4.56	77.69	7.16	16.21
438	Kamalpur	SMT	2,895	10,872	34.89	89.74	5.08	3.01
439	Amarpur	SMT	2,895	10,838	41.93	79.55	3.97	1.24
	UTTAR PRADESH							
440	Lucknow	Metro						

			512,519	2,817,105	62.00	72.00	60.00	58.00
441	Kanpur	Metro	486,382	2,768,057	43.00	59.00	29.00	55.00
442	Ghaziabad	Metro	323,380	1,648,643	26.00	73.00	60.00	59.00
443	Agra	Metro	240,831	1,585,704	63.00	84.00	20.00	52.00
444	Meerut	Metro	228,991	1,305,429	42.90	95.80	12.50	71.00
445	Varanasi	Metro	180,805	1,198,491	74.70	67.30	50.00	2.00
446	Allahabad	Metro	155,071	1,168,385	71.00	62.00	27.00	24.00
447	Bareilly	Class - I	164,522	904,797	47.90	95.00	9.60	64.00
448	Moradabad	Class - I	154,364	887,871	40.10	97.90	10.00	49.00
449	Aligarh	Class - I	143,062	874,408	30.50	37.60	2.10	60.00
450	Saharanpur	Class - I	126,156	705,478	30.00	74.00	10.00	69.00
451	Gorakhpur	Class - I	112,114	673,446	19.30	89.00	11.70	3.00
452	Loni	Class - I	91,138	516,082	4.00	95.00	58.00	8.00
453	Jhansi	Class - I	88,884	505,693	34.80	69.10	-	61.00
454	Maunath Bhanjan	Class - I	39,742	278,745	29.00	96.00	-	80.00
455	Hapur	Class - I	44,742	262,983	23.00	80.00	20.00	94.00
456	Fatehpur	Class - I	33,605	193,193	35.00	76.00	-	41.00
457	Bahraich	Class - I	30,061	186,223	49.00	82.00	11.00	20.00
458	Jaunpur	Class - I	27,513	180,362	42.00	87.00	-	45.00
459	Budaun	Class - I	29,202	159,285	37.00	73.00	-	54.00
460	Mainpuri	Class - I	23,741	136,557	17.00	69.00	19.00	61.00
461	Pilibhit	Class - I	24,543	127,988	50.00	-	-	69.00
462	Basti	Class - I	17,610	114,657	65.00	78.00	-	51.00
463	Gonda	Class - I	18,456	114,046	42.00	97.00	-	50.00
464	Sultanpur	Class - I	17,783	107,640	51.00	80.00	-	100.00
465	Ballia	Class - I	15,901	104,424	19.00	10.00	-	81.00
466	Dadri	SMT	15,049	91,189	20.69	91.71	7.48	14.98
467	Bisalpur	SMT						

			12,466	73,551	15.00	66.00	-	85.00
468	Mubarakpur	SMT	8,341	70,463	43.00	93.00	-	87.00
469	Chitrakoot Dham	SMT	9,925	57,402	58.00	73.00	39.00	75.00
470	Nanpara	SMT	7,813	48,337	35.00	93.00	-	57.00
471	Bangarmau	SMT	7,422	44,204	64.00	64.00	-	88.00
472	Gaura Barhaj	SMT	5,232	36,459	26.00	30.00	-	44.00
473	Khaga	SMT	6,336	35,637	29.62	60.18	4.29	9.94
474	Kopaganj	SMT	4,072	34,782	2.75	61.64	6.48	72.22
475	Bhogaon	SMT	4,976	30,874	27.91	70.50	9.69	18.39
476	Colonelganj	SMT	4,383	29,435	19.00	62.00	-	50.00
477	Lar	SMT	4,396	28,307	9.33	45.52	5.21	24.07
478	Machhlishahr	SMT	3,572	26,107	8.51	60.13	10.53	36.31
479	Safipur	SMT	4,092	25,688	20.63	58.41	15.69	28.84
480	Kuraoali	SMT	4,061	24,969	28.39	50.48	5.52	14.04
481	Pukhrayan	SMT	4,462	24,258	69.00	65.00	-	69.00
482	Allapur	SMT	3,921	23,985	4.31	34.30	3.03	7.86
483	Mariahu	SMT	3,187	22,778	23.53	50.33	8.91	31.85
484	Wazirganj	SMT	3,592	21,844	23.78	46.33	14.23	11.39
485	Barhalganj	SMT	2,630	21,290	7.87	49.13	9.73	31.25
486	Bansdih	SMT	3,251	21,201	14.80	41.25	4.58	23.25
487	Akbarpur	SMT	3,710	20,445	26.36	73.99	7.92	20.78
488	Renukoot	SMT	4,563	20,076	11.40	42.17	7.58	37.78
489	Maniyar	SMT	3,160	19,890	12.82	36.30	3.48	20.89
490	Jarwal	SMT	2,712	19,289	15.27	54.24	11.84	25.37
491	Sarai Mir	SMT	2,337	19,055	2.65	46.56	6.85	62.77
492	Ranipur	SMT	3,019	18,132	14.18	34.85	2.78	14.31
493	Malihabad	SMT	2,987	17,818	50.08	68.33	10.98	35.49
494	Manikpur	SMT						

	Sarhat		2,840	16,467	30.42	41.69	5.70	11.37
495	Bilsanda	SMT	2,620	16,036	35.88	78.47	8.82	42.82
496	Bhatni Bazar	SMT	2,221	15,352	20.98	46.33	5.58	19.36
497	Pipri	SMT	3,068	15,063	50.36	65.25	4.89	3.16
498	Mehnagar	SMT	1,821	14,841	1.54	39.43	1.15	22.95
499	Dostpur	SMT	1,975	14,011	12.71	38.03	2.89	22.13
500	Dankaur	SMT	2,152	13,520	10.18	82.43	10.83	12.50
501	Moth	SMT	2,313	12,947	3.55	62.43	12.71	17.25
502	Bahuwa	SMT	1,936	11,031	26.70	49.07	1.50	10.54
503	Mundera Bazar	SMT	1,670	10,818	3.59	54.37	2.69	16.17
504	Sakhanu	SMT	1,679	10,627	25.13	25.55	7.92	6.08
505	Khargupur	SMT	1,440	10,472	24.72	39.38	5.07	9.38
506	Mankapur	SMT	1,410	9,461	29.08	72.84	8.87	31.91
507	Harraiya	SMT	1,428	9,158	14.85	55.11	11.69	39.43
508	Bilaspur	SMT	1,352	8,980	14.13	79.59	4.73	17.31
509	Koeripur	SMT	1,262	8,927	1.03	40.73	21.55	167.83
510	Rasulabad	SMT	1,329	7,928	3.16	25.36	2.26	4.51
511	Itaunja	SMT	1,187	7,305	60.83	64.53	17.52	15.25
512	Ugu	SMT	1,187	6,318	11.79	26.62	4.21	13.56
	UTTARAKHA ND							
513	Dehradun	Class - I	116,102	574,840	85.30	95.44	39.33	54.85
514	Hardwar	Class - I	43,672	231,338	81.27	94.23	81.85	59.49
515	Roorkee	Class - I	21,958	118,200	69.09	98.61	51.39	41.68
516	Rishikesh	SMT	14,046	70,499	74.09	96.50	79.01	61.24
517	Ramnagar	SMT	10,437	54,787	77.77	96.43	6.52	14.89
518	Almora	SMT	7,701	34,122	93.10	98.86	24.62	87.30
519	Laksar	SMT	4,057	21,760	52.18	76.09	6.48	19.74
520	Landhaura	SMT						

			2,910	18,370	48.93	78.18	1.27	8.28
521	Doiwala	SMT	1,832	8,709	87.72	96.12	2.51	23.69
522	Bhimal	SMT	1,595	7,722	74.11	96.68	15.42	64.45
523	Lalkuan	SMT	1,374	7,644	87.63	91.85	8.15	10.12
524	Dwarahat	SMT	665	2,749	53.68	89.32	0.90	6.17
	WEST BENGAL							
525	Kolkata	Metro	964,183	4,496,694	63.00	97.00	-	-
526	Haora	Metro	230,520	1,077,075	53.30	95.40	11.09	29.81
527	Durgapur	Class - I	131,057	566,517	1.00	-	-	-
528	Asansol	Class - I	106,293	563,917	30.00	100.00	-	31.00
529	Siliguri	Class - I	116,491	513,264	14.00	-	-	-
530	Bhatpara	Class - I	82,808	386,019	30.00	73.00	13.00	50.00
531	Bardhaman	Class - I	68,882	314,265	34.38	91.67	7.80	15.89
532	Kulti	Class - I	49,942	313,809	14.96	53.94	3.48	9.15
533	Barasat	Class - I	69,041	278,435	39.00	-	-	3.00
534	North DumDum	Class - I	60,798	249,142	36.00	73.00	13.00	50.00
535	Baranagar	Class - I	62,209	245,213	95.00	-	-	5.00
536	Naihati	Class - I	32,908	217,900	-	-	-	34.00
537	Kharagpur	Class - I	43,668	207,604	70.00	84.00	85.00	65.00
538	Chandannagar	Class - I	40,588	166,867	66.00	80.00	16.00	2.00
539	Krishnanagar	Class - I	37,316	153,062	26.00	-	-	7.00
540	Jamuria	Class - I	27,791	149,220	7.21	43.15	3.03	8.03
541	Kanchrapara	Class - I	25,564	129,576	32.85	92.40	7.91	10.63
542	Nabadwip	Class - I	29,673	125,543	8.00	-	61.00	78.00
543	Halisahar	Class - I	30,084	124,939	72.00	60.00	-	60.00
544	Jalpaiguri	Class - I	25,942	107,341	70.00	80.00	-	25.00
545	Alipurduar	SMT	15,712	65,232	57.00	43.00	-	3.00
546	Kalimpong	SMT						

			9,742	49,403	34.78	91.06	22.44	13.73
547	Kurseong	SMT	6,117	42,446	27.07	94.44	20.42	23.43
548	Taherpur	SMT	9,428	38,039	-	70.00	-	4.00
549	Chandrakona	SMT	5,176	23,629	17.00	62.87	0.39	1.97
550	Mirik	SMT	2,466	11,513	0.32	88.85	7.34	10.83

Source: SLB and Census of India, 2011

Annex 3.8: Tier-wise Access to Services to Slum Households of Sample Cities/Towns

S.No	State	% of HHs - Water Supply				% HHs - Safe Latrine				% HHs - Piped Sewer System				% of HHs - Closed Drainage			
		M.Corp	M	NP	Total	M.Corp	M	NP	Total	M.Corp	M	NP	Total	M.Corp	M	NP	Total
1	Andhra Pradesh	65.47	45.09	-	63.19	87.68	76.78	-	86.46	45.82	16.90	-	42.58	58.30	28.13	-	54.92
2	Assam	22.33	41.68	1.77	26.10	81.71	76.00	68.90	77.83	24.27	16.61	0.94	18.16	16.42	15.36	2.12	13.95
3	Bihar	13.57	2.58	1.03	11.15	60.75	46.92	28.77	56.23	5.81	2.09	1.81	5.01	27.06	12.97	9.28	23.80
4	Chhattisgarh	20.32	27.80	3.95	20.70	64.07	63.75	41.32	63.66	3.90	2.79	0.61	3.75	10.24	21.60	4.42	11.14
5	Goa	-	68.73	-	68.73	-	90.31	-	90.31	-	31.10	-	31.10	-	60.55	-	60.55
6	Gujarat	60.67	30.70	-	59.09	84.02	43.58	-	81.89	49.58	9.43	-	47.47	61.50	12.20	-	58.90
7	Haryana	32.00	52.24	63.32	44.33	72.16	85.31	70.08	77.02	48.21	59.56	26.58	49.62	46.60	46.54	24.55	43.48
8	Himachal Pradesh	55.00	81.47	98.05	76.56	83.81	94.54	100.00	92.46	48.93	54.43	3.89	49.62	47.62	59.19	96.89	59.18
9	Jammu & Kashmir	75.80	-	-	75.80	57.40	-	-	57.40	36.36	-	-	36.36	37.76	-	-	37.76
10	Jharkhand	16.62	4.17	23.07	18.01	60.98	36.14	52.70	57.38	6.43	1.41	18.49	9.84	13.69	8.28	25.73	17.08
11	Karnataka	52.16	28.62	29.54	46.84	86.84	66.93	58.14	81.46	63.14	14.86	17.49	52.31	65.20	16.92	18.78	54.30
12	Kerala	34.53	-	-	34.53	92.88	-	-	92.88	15.35	-	-	15.35	34.40	-	-	34.40
13	Madhya Pradesh	29.68	17.53	21.50	28.23	75.90	54.97	51.93	72.76	26.40	3.52	3.24	23.16	34.11	10.10	12.23	30.87
14	Maharashtra	63.67	52.42	-	63.40	91.65	74.50	-	91.23	26.84	6.61	-	26.35	66.10	14.26	-	64.84
15	Odisha	25.28	10.66	4.97	19.54	58.44	43.06	24.96	50.97	7.34	4.02	1.67	5.91	14.30	5.64	4.03	11.10
16	Punjab	68.37	50.10	9.10	64.28	91.07	83.47	60.21	89.34	74.09	41.20	1.07	66.91	68.46	30.47	0.80	60.27
17	Rajasthan	72.92	43.48	67.17	70.00	75.34	47.15	63.07	72.01	36.39	4.41	6.24	31.34	39.05	9.26	11.58	34.40
18	Sikkim	75.90	93.79	28.69	71.68	93.36	99.31	84.60	92.92	33.62	0.99	0.27	24.81	39.62	5.22	15.67	31.88
19	Tamil Nadu	43.20	29.05	14.79	41.23	91.03	65.32	47.40	87.62	61.65	19.60	3.74	56.34	69.88	31.00	18.96	65.03
20	Tripura	-	18.49	32.24	24.87	-	67.77	77.22	72.16	-	2.90	4.69	3.73	-	3.35	5.03	4.13
21	Uttar Pradesh	40.66	19.10	17.45	38.17	81.98	74.30	51.22	80.60	29.89	6.61	7.35	27.26	26.14	14.59	18.74	24.91
22	Uttarakhand	78.71	68.28	55.88	73.34	92.20	95.12	83.49	92.73	29.92	43.52	4.25	33.35	40.22	35.40	9.80	36.46
23	West Bengal	51.00	26.89	0.82	42.51	91.23	79.68	94.04	87.46	34.33	5.79	0.54	24.56	62.54	7.52	3.49	43.78
	Grand Total	53.88	34.96	29.09	51.13	85.57	72.79	55.98	83.38	36.72	16.04	9.35	33.71	54.17	20.17	14.58	49.37

Annex 3.9: Access to Services to Slum Households in Sample Cities/Towns – State wise – Size Class wise

S.No	State	% of HHs - Water Supply				% HHs - Safe Latrine				% HHs - Piped Sewer System				% of HHs - Closed Drainage			
		Metro	Class-I	SMT	Total	Metro	Class-I	SMT	Total	Metro	Class-I	SMT	Total	Metro	Class-I	SMT	Total
1	Andhra Pradesh	71.40	53.58	36.14	63.19	91.39	79.83	77.52	86.46	59.41	20.30	8.96	42.58	70.15	35.10	21.52	54.92
2	Assam	-	33.70	8.89	26.10	-	84.92	61.75	77.83	-	24.69	3.37	18.16	-	16.82	7.45	13.95
3	Bihar	37.52	7.10	0.81	11.15	79.92	55.86	28.21	56.23	11.73	4.12	1.55	5.01	51.29	20.49	7.79	23.80
4	Chhattisgarh	26.91	17.66	24.10	20.70	72.64	61.12	53.43	63.66	4.40	3.59	2.85	3.75	12.88	9.19	21.07	11.14
5	Goa	-	-	68.73	68.73	-	-	90.31	90.31	-	-	31.10	31.10	-	-	60.55	60.55
6	Gujarat	62.36	49.77	34.00	59.09	84.75	74.04	58.05	81.89	53.96	26.60	12.76	47.47	67.66	29.86	17.65	58.90
7	Haryana	13.03	54.85	63.32	44.33	54.38	89.64	70.08	77.02	17.45	70.75	26.58	49.62	16.14	61.28	24.55	43.48
8	Himachal Pradesh	-	55.00	82.98	76.56	-	83.81	95.04	92.46	-	48.93	49.82	49.62	-	47.62	62.62	59.18
9	Jammu & Kashmir	76.36	54.36	#DIV/0!	75.80	57.35	59.41	-	57.40	36.68	24.29	-	36.36	38.10	24.86	-	37.76
10	Jharkhand	19.82	19.41	4.74	18.01	62.50	56.81	34.40	57.38	7.28	16.58	0.77	9.84	13.07	26.15	7.50	17.08
11	Karnataka	52.35	45.08	31.01	46.84	92.55	74.49	59.48	81.46	69.34	43.07	14.19	52.31	73.99	41.39	16.67	54.30
12	Kerala	-	34.53	-	34.53	-	92.88	-	92.88	-	15.35	-	15.35	-	34.40	-	34.40
13	Madhya Pradesh	31.71	22.72	19.59	28.23	79.85	62.05	54.46	72.76	32.59	5.79	3.48	23.16	39.92	14.68	11.26	30.87
14	Maharashtra	66.29	51.12	46.82	63.40	93.22	83.54	48.43	91.23	29.75	12.04	1.77	26.35	73.14	29.90	6.18	64.84
15	Odisha	-	25.28	8.74	19.54	-	58.44	36.95	50.97	-	7.34	3.23	5.91	-	14.30	5.10	11.10
16	Punjab	68.00	64.84	29.23	64.28	90.68	88.99	79.47	89.34	74.14	65.20	13.14	66.91	68.64	52.89	25.44	60.27
17	Rajasthan	70.83	75.26	44.52	70.00	75.31	70.92	45.78	72.01	40.81	13.93	4.78	31.34	42.11	22.05	6.50	34.40
18	Sikkim	-	75.90	60.07	71.68	-	93.36	91.69	92.92	-	33.62	0.62	24.81	-	39.62	10.64	31.88
19	Tamil Nadu	46.06	35.75	21.41	41.23	96.01	76.84	58.66	87.62	78.68	21.19	6.40	56.34	85.27	33.54	18.30	65.03
20	Tripura	-	18.49	32.24	24.87	-	67.77	77.22	72.16	-	2.90	4.69	3.73	-	3.35	5.03	4.13
21	Uttar Pradesh	41.99	30.19	16.84	38.17	81.52	81.25	50.35	80.60	32.23	16.20	6.48	27.26	29.08	14.44	19.14	24.91
22	Uttarakhand	-	76.15	64.33	73.34	-	93.13	91.45	92.73	-	36.22	24.13	33.35	-	40.95	22.08	36.46
23	West Bengal	60.09	24.21	12.45	42.51	96.38	77.56	86.88	87.46	42.07	5.91	4.81	24.56	77.53	7.78	6.85	43.78
	Grand Total	58.54	41.07	28.31	51.13	89.05	76.72	60.11	83.38	43.74	19.06	8.48	33.71	64.08	27.23	15.77	49.37

Source: SLB and Census of India , 2011

Annexure 3.10: Access to Services to Slum Households of Sample Cities/Towns by Tier

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
1	2	3	4	5	6	7	8
	Andhra Pradesh						
1	Anantapur	Municipal Corporation	20405	51.88	75.13	21.19	41.94
2	Eluru	Municipal Corporation	28602	57.88	91.67	13.74	23.86
3	GHMC	Municipal Corporation	523779	85.19	94.69	80.22	88.85
4	Guntur	Municipal Corporation	65567	67.49	90.51	22.76	32.74
5	GVMC	Municipal Corporation	204529	34.50	81.69	18.52	35.99
6	Kadapa	Municipal Corporation	29916	45.85	68.71	12.75	32.18
7	Kakinada	Municipal Corporation	29005	43.28	82.22	12.46	29.65
8	Karimnagar	Municipal Corporation	21550	85.94	85.87	11.03	50.70
9	Kurnool	Municipal Corporation	31826	58.63	91.14	18.33	46.14
10	Nellore	Municipal Corporation	46801	37.14	72.71	17.21	31.83
11	Nizamabad	Municipal Corporation	44863	42.26	72.80	14.25	31.93
12	Rajahmundry	Municipal Corporation	36584	62.54	95.98	16.08	32.70
13	Tirupati	Municipal Corporation	30368	56.27	92.70	73.01	77.94
14	Vijayawada	Municipal Corporation	117956	74.12	93.55	37.88	46.33
15	Warangal	Municipal Corporation	58253	50.22	60.01	12.11	22.05
16	Adoni	Municipality	21889	34.96	67.63	11.82	19.74
17	Bodhan	Municipality	11251	43.42	72.00	8.15	19.37
18	Jaggaihpeta	Municipality	6477	53.85	87.17	8.86	25.88
19	Jangaon	Municipality	7071	4.21	71.57	8.06	16.62
20	Kamareddy	Municipality	6701	16.04	68.00	11.49	15.91
21	Koratla	Municipality	7589	27.13	77.74	5.71	27.41
22	Kovvur	Municipality	6682	43.09	89.51	17.81	19.93
23	Machilipatnam	Municipality	23848	61.86	85.99	11.11	24.88
24	Narasapur	Municipality	10525	56.24	84.02	9.43	32.80
25	Pedana	Municipality	7776	32.81	71.77	3.79	10.62
26	Proddatur	Municipality	12410	24.21	80.70	11.57	23.23
27	Ramagundam	Municipality	32672	56.68	70.85	44.08	56.06
28	Tadepalligudem	Municipality	7813	80.38	86.86	8.64	6.72
	Assam						
29	Guwahati	Municipal Corporation	6959	22.33	81.71	24.27	16.42
30	Bongaigaon	Municipality	1306	8.27	55.05	5.44	9.11
31	Jorhat	Municipality	2439	67.86	92.91	25.22	18.08
32	Lakhipur	Municipality	706	33.00	55.52	7.37	21.81
33	North Lakhimpur	Municipality	197	0.00	54.82	0.51	0.00
34	Tinsukia	Municipality	210	13.81	98.57	32.38	15.24

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
35	Bijni	Nagar Panchayat	2032	1.77	68.90	0.94	2.12
	Bihar						
36	Arrah	Municipal Corporation	3132	2.55	39.69	1.25	13.67
37	Begusarai	Municipal Corporation	4711	6.45	68.20	8.30	45.49
38	Bhagalpur	Municipal Corporation	2931	6.99	70.79	3.65	32.00
39	Biharsharif	Municipal Corporation	3191	11.06	67.38	5.05	27.92
40	Darbhanga	Municipal Corporation	8647	3.54	58.78	3.74	7.63
41	Gaya	Municipal Corporation	6175	7.42	53.59	3.27	27.71
42	Katihar	Municipal Corporation	7103	8.14	54.99	4.74	8.71
43	Munger	Municipal Corporation	327	2.14	38.53	26.91	3.06
44	Muzaffarpur	Municipal Corporation	9297	16.45	81.43	6.35	38.85
45	Patna	Municipal Corporation	13533	37.52	79.92	11.73	51.29
46	Purnia	Municipal Corporation	8316	2.96	17.23	1.05	3.31
47	Bettiah	Municipality	5106	3.64	57.64	2.68	16.90
48	Buxar	Municipality	1555	3.54	50.55	2.89	16.27
49	Gopalganj	Municipality	479	0.21	12.73	0.00	3.34
50	Hilsa	Municipality	1255	0.24	32.35	1.59	3.98
51	Jehanabad	Municipality	320	2.50	41.88	0.00	17.19
52	Narkatiaganj	Municipality	153	0.00	37.25	0.00	13.07
53	Supaul	Municipality	1018	0.20	24.75	0.49	2.46
54	Banmankhi Bazar	Nagar Panchayat	1116	0.27	19.09	0.54	1.61
55	Behea	Nagar Panchayat	2098	2.96	47.57	3.24	21.64
56	Birpur	Nagar Panchayat	1098	0.55	24.13	3.55	2.46
57	Jagdishpur	Nagar Panchayat	174	0.00	1.72	1.72	0.00
58	Kasba	Nagar Panchayat	208	0.00	35.10	0.00	9.62
59	Mahnar Bazar	Nagar Panchayat	2812	0.32	23.58	0.85	6.69
60	Makhdumpur	Nagar Panchayat	231	0.00	4.76	0.00	4.76
	Chhattisgarh						
61	Ambikapur	Municipal Corporation	4020	16.97	59.00	1.94	11.64
62	Bhilai Nagar	Municipal Corporation	44697	5.72	72.69	6.84	9.37
63	Bilaspur	Municipal Corporation	25871	44.19	81.98	2.49	16.15
64	Chirmiri	Municipal Corporation	2265	24.19	39.78	1.77	7.55
65	Durg	Municipal Corporation	22841	21.97	65.58	5.78	10.51
66	Jagdapur	Municipal Corporation	8510	37.46	63.16	2.97	9.51
67	Korba	Municipal Corporation	40748	3.33	37.66	1.64	4.95
68	Raigarh	Municipal Corporation	12314	23.19	53.03	2.96	11.50
69	Raipur	Municipal Corporation	80274	26.91	72.64	4.40	12.88
70	Rajnandgaon	Municipal Corporation	21412	19.54	51.19	1.41	4.44

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
71	Baikunthpur	Municipality	2522	46.35	77.68	2.50	30.49
72	Dhamtari	Municipality	9619	23.69	71.62	1.27	10.76
73	JashpurNagar	Municipality	1013	14.61	34.55	0.69	1.38
74	Mahasamund	Municipality	6813	8.47	52.06	1.78	6.63
75	Manendragarh	Municipality	5774	51.68	63.47	7.00	56.98
76	Bagbahara	Nagar Panchayat	3394	2.53	30.29	0.62	3.74
77	Kurud	Nagar Panchayat	1543	7.06	65.59	0.58	5.90
	Goa						
78	Margao	Municipality	264	59.47	100.00	0.00	50.76
79	Mormugao	Municipality	4350	69.29	89.72	32.99	61.15
	Gujarat						
80	Ahmadabad	Municipal Corporation	50909	53.90	77.99	52.29	67.77
81	Bhavnagar	Municipal Corporation	12953	52.07	71.23	46.72	48.98
82	Jamnagar	Municipal Corporation	27006	62.80	86.85	24.25	27.19
83	Junagadh	Municipal Corporation	5210	3.34	71.90	13.53	24.72
84	Rajkot	Municipal Corporation	39250	52.92	78.18	35.07	42.85
85	Surat	Municipal Corporation	98681	74.05	93.75	64.98	81.60
86	Vadodara	Municipal Corporation	18736	43.60	69.55	40.08	45.96
87	Anklav	Municipality	139	0.00	1.44	0.00	0.00
88	Bhuj	Municipality	269	82.90	91.45	88.48	90.71
89	Dholka	Municipality	1766	13.08	60.02	33.92	40.49
90	Gandhidham	Municipality	5672	23.52	20.65	0.92	0.71
91	Ode	Municipality	1261	49.64	35.21	18.08	15.86
92	Petlad	Municipality	2426	45.88	65.95	3.05	8.16
93	Vyara	Municipality	2511	31.26	63.64	5.30	12.62
	Haryana						
94	Faridabad	Municipal Corporation	45967	13.03	54.38	17.45	16.14
95	Gurgaon	Municipal Corporation	30787	60.32	98.69	94.13	92.07
96	Bhiwani	Municipality	3557	72.39	91.48	78.66	59.54
97	Hisar	Municipality	19528	30.98	86.82	60.44	57.74
98	Jind	Municipality	14966	43.98	88.45	47.77	39.07
99	Kaithal	Municipality	12252	58.14	78.63	60.16	41.29
100	Karnal	Municipality	8841	78.86	87.50	75.92	46.10
101	Thanesar	Municipality	5209	82.86	78.42	47.92	30.27
102	Assandh	Nagar Panchayat	1317	43.13	37.97	7.14	2.28
103	Barwala	Nagar Panchayat	4471	45.29	61.35	8.14	7.90
104	Charkhi Dadri	Nagar Panchayat	5113	70.13	84.51	56.03	42.38
105	Cheeka	Nagar Panchayat	3157	68.55	72.60	14.98	16.12
106	Gharaunda	Nagar Panchayat	2936	80.18	68.77	39.03	26.60

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
107	Loharu	Nagar Panchayat	707	38.47	45.97	0.00	6.79
108	Narnaund	Nagar Panchayat	489	11.45	25.15	1.43	1.84
109	Pehowa	Nagar Panchayat	2449	87.10	87.71	45.98	51.33
110	Safidon	Nagar Panchayat	2396	59.56	69.74	1.96	20.91
	Himachal Pradesh						
111	Shimla	Municipal Corporation	840	55.00	83.81	48.93	47.62
112	Bilaspur	Municipality	1257	84.33	95.15	71.84	71.44
113	Ghumarwin	Municipality	1071	80.49	92.62	34.73	53.13
114	Naina Devi	Municipality	235	70.64	100.00	51.06	21.28
115	Banjar	Nagar Panchayat	257	98.05	100.00	3.89	96.89
	Jammu & Kashmir						
116	Jammu	Municipal Corporation	1227	54.36	59.41	24.29	24.86
117	Srinagar	Municipal Corporation	46821	76.36	57.35	36.68	38.10
	Jharkhand						
118	Deoghar	Municipal Corporation	4144	2.05	54.10	2.61	16.48
119	Dhanbad	Municipal Corporation	4145	21.21	58.29	7.65	17.25
120	Ranchi	Municipal Corporation	14686	19.43	63.69	7.17	11.90
121	Chatra	Municipality	1120	1.16	39.29	0.27	5.27
122	Jugsalai	Municipality	438	11.87	28.08	4.34	15.98
123	Gumla	Nagar Panchayat	967	9.00	51.09	0.72	14.37
124	Jamshedpur	Nagar Panchayat	8263	28.11	58.17	23.59	31.01
125	Khunti	Nagar Panchayat	799	3.88	12.14	0.00	2.13
126	Mihijam	Nagar Panchayat	557	0.18	32.50	0.18	1.08
	Karnataka						
127	BBMP	Municipal Corporation	178377	52.35	92.55	69.34	73.99
128	Belgaum	Municipal Corporation	11307	57.03	77.67	45.65	40.82
129	Bellary	Municipal Corporation	18241	50.85	64.88	43.93	43.78
130	Davanagere	Municipal Corporation	11990	26.72	71.73	54.43	43.14
131	Gulbarga	Municipal Corporation	9668	38.41	63.32	34.75	35.81
132	Hubli-Dharwad	Municipal Corporation	37218	59.18	82.28	56.97	55.20
133	Mangalore	Municipal Corporation	2032	68.31	97.49	31.74	36.42
134	Mysore	Municipal Corporation	9007	60.84	91.54	75.72	73.84
135	Bidar	Municipality	11264	18.34	52.94	17.16	22.55
136	Chikkaballapura	Municipality	4459	27.27	66.90	15.65	14.82
137	Gangawati	Municipality	9701	14.44	67.47	2.66	4.50
138	Haveri	Municipality	4101	43.09	65.52	2.63	21.56
139	Koppal	Municipality	5366	33.95	56.91	1.49	1.43
140	Ranibennur	Municipality	835	38.08	67.78	24.07	11.14

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
141	Tumkur	Municipality	12197	38.62	80.16	33.56	27.85
142	Udupi	Municipality	1698	53.18	96.35	0.12	18.02
143	Alnavar	Nagar Panchayat	239	10.04	54.81	7.53	20.50
144	Anekal	Nagar Panchayat	2179	4.96	47.09	2.89	5.97
145	Annigeri	Nagar Panchayat	540	47.96	23.15	1.30	17.78
146	Aurad	Nagar Panchayat	428	4.44	11.92	0.93	4.91
147	Bankapura	Nagar Panchayat	1190	21.51	49.66	12.69	31.34
148	Bannur	Nagar Panchayat	2332	49.06	38.85	9.69	11.06
149	Bilgi	Nagar Panchayat	730	49.18	29.18	0.82	5.21
150	Chiknayakanhalli	Nagar Panchayat	1478	18.67	68.13	0.41	1.89
151	Chitgoppa	Nagar Panchayat	1663	38.60	35.84	8.72	31.15
152	Gudibanda	Nagar Panchayat	833	30.13	35.17	1.32	9.36
153	Homnabad	Nagar Panchayat	1853	15.92	41.55	7.66	19.75
154	Hunsur	Nagar Panchayat	7155	54.77	81.52	44.08	30.36
155	Karkal	Nagar Panchayat	851	13.04	94.01	2.12	3.06
156	Koratagere	Nagar Panchayat	565	6.55	37.52	0.00	0.53
157	Kunigal	Nagar Panchayat	2497	21.79	79.05	12.41	13.50
158	Kushtagi	Nagar Panchayat	830	14.58	43.73	2.17	2.17
159	Navalgund	Nagar Panchayat	898	42.43	17.15	1.00	2.78
160	Pavagada	Nagar Panchayat	3382	3.52	45.36	15.11	27.91
161	Piriyapatna	Nagar Panchayat	273	12.45	62.64	0.00	0.00
162	Sidlaghatta	Nagar Panchayat	3171	27.56	78.46	31.13	23.15
	Kerala						
163	Kochi	Municipal Corporation	1826	68.51	84.61	10.90	29.85
164	Kollam	Municipal Corporation	4707	34.54	76.50	6.65	25.18
165	Kozhikode	Municipal Corporation	8899	54.10	96.86	17.09	36.81
166	Thiruvananthapuram	Municipal Corporation	1344	44.35	75.37	29.17	32.96
167	Thrissur	Municipal Corporation	19500	21.73	96.99	16.12	36.05
	Madhya Pradesh						
168	Bhopal	Municipal Corporation	101702	20.36	66.40	17.29	30.15
169	Burhanpur	Municipal Corporation	11314	3.56	78.72	2.52	8.25
170	Dewas	Municipal Corporation	17345	13.88	69.59	8.31	15.70
171	Gwalior	Municipal Corporation	56310	52.22	88.72	67.80	43.50
172	Indore	Municipal Corporation	110185	30.84	88.43	49.84	57.45
173	Jabalpur	Municipal Corporation	90618	32.76	79.01	6.90	27.33
174	Khandwa	Municipal Corporation	15367	24.84	60.97	3.40	13.04
175	Murwara	Municipal Corporation	9566	9.99	26.17	1.71	10.61

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
176	Ratlam	Municipal Corporation	9590	38.48	82.61	4.41	22.35
177	Rewa	Municipal Corporation	10202	28.53	57.45	11.07	19.39
178	Sagar	Municipal Corporation	2144	18.14	49.67	1.77	14.23
179	Satna	Municipal Corporation	5058	21.04	46.14	5.26	17.02
180	Singrauli	Municipal Corporation	6183	1.73	16.59	1.34	5.68
181	Ujjain	Municipal Corporation	21650	42.22	78.71	9.42	17.61
182	Balaghat	Municipality	4268	28.28	68.67	4.99	10.94
183	Barwaha	Municipality	1047	32.86	74.59	13.66	11.56
184	Basoda	Municipality	3477	7.77	52.20	0.60	2.65
185	Datia	Municipality	2051	10.63	21.70	0.39	4.39
186	Garhakota	Municipality	1442	0.42	29.75	2.29	3.19
187	Itarsi	Municipality	7931	10.23	75.19	5.22	6.09
188	Jhabua	Municipality	792	22.35	74.62	3.16	7.58
189	Maheshwar	Municipality	968	35.64	36.98	0.93	16.53
190	Maihar	Municipality	1548	12.47	24.87	0.71	7.24
191	Rehli	Municipality	2536	35.49	37.93	1.03	6.23
192	Seoni-Malwa	Municipality	2824	7.44	78.54	1.98	17.00
193	Sidhi	Municipality	1721	23.94	46.48	5.35	30.74
194	Sihora	Municipality	4195	20.64	28.08	0.52	3.08
195	Tikamgarh	Municipality	5931	21.35	62.15	6.46	21.11
196	Waraseoni	Municipality	673	5.05	32.39	0.30	0.30
197	Babai	Nagar Panchayat	734	17.44	57.22	1.91	7.49
198	Badagaon	Nagar Panchayat	710	5.92	17.18	1.97	1.55
199	Banda	Nagar Panchayat	3834	32.32	42.25	1.64	10.72
200	Bhander	Nagar Panchayat	866	30.72	29.68	0.23	1.85
201	Bhaurasa	Nagar Panchayat	544	2.94	12.68	0.00	0.37
202	Dhamnood	Nagar Panchayat	1019	16.78	21.39	1.96	11.48
203	Indergarh	Nagar Panchayat	851	3.06	43.83	1.41	2.82
204	Jaora	Nagar Panchayat	9723	25.27	84.94	5.80	27.01
205	Kannod	Nagar Panchayat	1054	46.77	50.47	0.95	1.04
206	Kurwai	Nagar Panchayat	1748	46.17	62.07	3.83	11.61
207	Lateri	Nagar Panchayat	1962	14.48	56.73	4.33	4.03
208	Mundi	Nagar Panchayat	138	6.52	5.80	0.72	1.45
209	Nagod	Nagar Panchayat	405	7.65	40.49	0.49	0.99
210	Niwari	Nagar Panchayat	3190	2.35	33.86	2.13	5.05
211	Palera	Nagar Panchayat	1607	2.43	24.89	1.56	4.98
212	Pandhana	Nagar Panchayat	464	49.14	38.36	0.86	1.51
213	Rampur Baghelan	Nagar Panchayat	1081	2.87	7.59	2.59	1.11

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
214	Ranapur	Nagar Panchayat	397	40.55	31.74	9.57	19.65
215	Shahgarh	Nagar Panchayat	1902	0.47	22.66	0.42	5.73
216	Thandla	Nagar Panchayat	1831	52.87	82.69	5.95	13.76
217	Unchahara	Nagar Panchayat	908	4.19	11.78	0.00	1.98
	Maharashtra						
218	Ahmadnagar	Municipal Corporation	8025	58.90	79.96	16.52	65.40
219	Akola	Municipal Corporation	31355	43.44	72.96	6.90	5.83
220	Amravati	Municipal Corporation	48171	44.91	83.83	7.74	7.63
221	Aurangabad	Municipal Corporation	39595	70.30	85.59	76.89	75.22
222	Bhiwandi Nizampur	Municipal Corporation	65208	45.08	91.25	10.54	70.06
223	Dhule	Municipal Corporation	16980	63.69	86.30	6.90	6.97
224	Greater Mumbai	Municipal Corporation	1101655	65.11	94.10	22.61	70.73
225	Jalgaon	Municipal Corporation	5921	58.12	70.07	1.77	14.25
226	Kalyan- Dombivli	Municipal Corporation	21137	54.75	91.07	9.23	24.19
227	Kolhapur	Municipal Corporation	14612	72.69	94.58	14.21	20.34
228	Malegaon	Municipal Corporation	42153	49.20	79.94	2.10	3.70
229	Mira-Bhayandar	Municipal Corporation	13221	47.22	83.53	12.90	26.80
230	Nagpur	Municipal Corporation	173651	73.89	91.63	80.17	90.38
231	Nanded Waghala	Municipal Corporation	22081	47.09	71.58	37.50	42.88
232	Nashik	Municipal Corporation	40200	59.18	91.12	14.85	73.88
233	Navi Mumbai	Municipal Corporation	46685	44.81	88.84	8.57	52.78
234	Pimpri Chinchwad	Municipal Corporation	29380	47.08	89.95	13.31	29.71
235	Pune	Municipal Corporation	152283	81.34	94.86	29.12	93.98
236	Sangli Miraj Kupwad	Municipal Corporation	7775	50.53	85.50	10.96	15.69
237	Solapur	Municipal Corporation	35025	49.37	85.76	23.15	53.13
238	Ulhasnagar	Municipal Corporation	18214	77.79	92.64	21.99	43.47
239	Vasai-Virar City	Municipal Corporation	8316	21.98	68.51	10.28	29.55
240	Achalpur	Municipality	14209	40.97	70.46	6.62	6.72
241	Anjangaon	Municipality	1663	70.29	73.54	1.80	3.43
242	Gondiya	Municipality	8833	27.31	84.84	5.08	23.36
243	Igatpuri	Municipality	179	59.22	60.34	3.35	0.00
244	Latur	Municipality	16494	78.75	86.46	10.01	20.23
245	Lonar	Municipality	1327	31.42	11.83	0.45	3.92
246	Malkapur	Municipality	3808	49.63	57.80	0.95	5.57
247	Ratnagiri	Municipality	488	32.99	32.17	8.40	31.76
248	Tirora	Municipality	199	2.51	20.10	13.57	15.08
249	Uran Islampur	Municipality	115	26.96	98.26	0.00	0.00

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
250	Vaijapur	Municipality	1093	34.31	27.26	1.01	3.84
	Odisha						
251	Bhubaneswar	Municipal Corporation	41998	12.79	48.95	6.62	10.18
252	Brahmapur	Municipal Corporation	17634	29.17	57.37	6.06	14.16
253	Cuttack	Municipal Corporation	31949	39.54	71.50	8.98	19.78
254	Bargarh	Municipality	7835	7.93	47.21	4.12	7.31
255	Belpahar	Municipality	2630	1.79	24.56	0.68	1.86
256	Brajarajnagar	Municipality	10887	2.86	32.75	3.35	2.40
257	Jeypur	Municipality	3540	23.76	55.99	7.15	10.79
258	Kendrapara	Municipality	4574	27.07	65.87	6.60	10.65
259	Talcher	Municipality	2796	13.66	35.26	1.32	2.43
260	Asika	Nagar Panchayat	1250	6.64	33.20	1.04	8.64
261	Barapali	Nagar Panchayat	1678	4.65	37.66	0.72	3.10
262	Baudhgarh	Nagar Panchayat	1757	12.29	25.04	0.34	5.52
263	Khariar	Nagar Panchayat	1587	1.83	35.66	0.57	1.26
264	Koraput	Nagar Panchayat	3279	3.72	11.28	0.88	0.79
265	Malkangiri	Nagar Panchayat	1982	0.20	16.15	0.86	4.94
266	Padmapur	Nagar Panchayat	1263	14.57	40.30	0.79	0.40
267	Pattamundai	Nagar Panchayat	920	6.85	15.98	0.76	0.54
268	Sunabeda	Nagar Panchayat	2729	1.43	25.83	6.30	9.23
	Punjab						
269	Amritsar	Municipal Corporation	66275	61.91	87.77	66.40	60.19
270	Bathinda	Municipal Corporation	8125	32.42	79.13	29.65	26.33
271	Jalandhar	Municipal Corporation	30697	79.90	96.43	86.80	79.94
272	Ludhiana	Municipal Corporation	50752	75.95	94.48	84.24	79.67
273	Patiala	Municipal Corporation	1408	55.04	75.64	49.08	47.02
274	Abohar	Municipality	7683	41.65	82.18	49.99	9.36
275	Guru Har Sahai	Municipality	1098	6.01	60.11	31.24	44.63
276	Hoshiarpur	Municipality	8078	70.12	80.80	41.03	36.11
277	Jagraon	Municipality	270	64.07	93.70	18.89	12.22
278	Khanna	Municipality	5523	29.59	93.01	56.33	55.80
279	Kot Kapura	Municipality	5508	34.39	78.63	6.55	9.75
280	Pathankot	Municipality	7314	84.69	84.43	66.49	32.08
281	Qadian	Municipality	1921	24.73	81.94	6.61	26.34
282	Sirhind Fatehgarh Sahib	Municipality	3619	34.46	90.22	24.45	51.64
283	Makhu	Nagar Panchayat	1121	9.10	60.21	1.07	0.80
	Rajasthan						
284	Ajmer	Municipal Corporation	20322	81.07	83.54	7.65	27.46

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
285	Bikaner	Municipal Corporation	20346	81.89	67.41	28.98	25.67
286	Jaipur	Municipal Corporation	60222	62.04	77.39	54.44	45.15
287	Jodhpur	Municipal Corporation	43409	74.09	78.93	63.68	60.73
288	Kota	Municipal Corporation	62404	77.04	70.78	11.76	26.22
289	Antah	Municipality	2714	11.97	29.70	3.50	14.00
290	Banswara	Municipality	2428	35.58	57.45	1.65	30.07
291	Bilara	Municipality	236	0.00	11.86	0.00	1.69
292	Chhabra	Municipality	2521	36.77	48.75	6.19	21.62
293	Jaitaran	Municipality	264	48.86	27.27	8.71	8.33
294	Jalor	Municipality	839	83.91	45.77	7.27	2.38
295	Phalodi	Municipality	4198	48.36	40.00	3.45	1.38
296	Pipar City	Municipality	2559	52.25	40.25	2.85	2.27
297	Sagwara	Municipality	175	36.57	20.00	0.00	0.00
298	Suratgarh	Municipality	4749	55.00	65.15	6.74	2.08
299	Churu	Nagar Panchayat	1742	59.01	77.50	6.95	14.06
300	Ganganagar	Nagar Panchayat	10134	73.53	75.92	2.80	10.57
301	Pali	Nagar Panchayat	7510	60.48	42.38	10.72	12.37
	Sikkim						
302	Gangtok	Municipal Corporation	5785	75.90	93.36	33.62	39.62
303	Namchi	Municipality	1015	93.79	99.31	0.99	5.22
304	Gyalshing	Nagar Panchayat	157	92.36	100.00	0.00	52.87
305	Mangan	Nagar Panchayat	57	0.00	96.49	0.00	0.00
306	Nayabazar Notified Bazar Area	Nagar Panchayat	244	68.44	96.72	0.41	11.48
307	Rangpo	Nagar Panchayat	633	0.16	75.04	0.32	9.48
	Tamil Nadu						
308	Chennai	Municipal Corporation	315806	46.67	97.56	87.06	91.83
309	Coimbatore	Municipal Corporation	34636	29.98	86.78	15.17	34.50
310	Erode	Municipal Corporation	7980	41.09	93.23	18.57	50.49
311	Madurai	Municipal Corporation	71248	51.17	93.58	72.42	80.88
312	Salem	Municipal Corporation	46074	25.45	73.97	6.53	22.54
313	Thoothukkudi	Municipal Corporation	10935	52.72	92.43	18.98	34.53
314	Tiruchirappalli	Municipal Corporation	57705	39.11	86.02	36.34	43.26
315	Tirunelveli	Municipal Corporation	17081	33.31	63.11	12.55	14.68
316	Tiruppur	Municipal Corporation	19455	50.41	87.39	11.52	29.66
317	Vellore	Municipal Corporation	9639	21.07	38.60	3.50	17.51
318	Alandur	Municipality	8097	78.75	99.38	94.84	95.47
319	Ambur	Municipality	7271	9.28	67.87	16.83	43.39
320	Attur	Municipality	3438	12.42	76.91	5.93	13.06

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
321	Bhavani	Municipality	1932	14.03	83.59	2.90	23.40
322	Cuddalore	Municipality	7354	6.42	33.44	2.08	9.94
323	Kadayanallur	Municipality	4299	43.73	53.45	4.44	22.68
324	Kayalpattinam	Municipality	427	43.79	55.74	17.10	57.85
325	Kovilpatti	Municipality	3521	42.54	73.81	0.71	13.49
326	Nellikuppam	Municipality	5025	12.52	25.41	0.86	2.63
327	Pammal	Municipality	4451	17.10	95.62	25.75	36.46
328	Paramakudi	Municipality	4165	19.28	63.00	14.72	22.62
329	Pudukkottai	Municipality	9110	36.81	65.95	13.42	28.41
330	Punjaipuliampatti	Municipality	491	13.03	28.31	0.20	25.66
331	Sankarankoil	Municipality	4289	33.27	63.95	2.05	9.61
332	Sathyamangalam	Municipality	1385	9.60	53.57	4.98	13.79
333	Ammappettai	Nagar Panchayat	1105	3.44	23.35	2.90	2.26
334	Annavasal	Nagar Panchayat	124	54.03	61.29	0.00	59.68
335	Anthiyur	Nagar Panchayat	644	41.77	64.29	2.02	42.86
336	Arimalam	Nagar Panchayat	598	3.85	5.85	0.33	1.17
337	Ariyappampalayam	Nagar Panchayat	614	1.14	3.91	0.00	0.81
338	Bhavanisagar	Nagar Panchayat	296	5.74	50.68	0.00	7.09
339	Eral	Nagar Panchayat	188	6.91	6.38	0.00	0.53
340	Kattumannarkoil	Nagar Panchayat	316	22.78	4.11	0.00	0.32
341	Keelakarai	Nagar Panchayat	1204	1.50	83.14	10.47	39.29
342	Kolappalur	Nagar Panchayat	139	11.51	15.11	0.00	4.32
343	Mecheri	Nagar Panchayat	363	7.16	27.55	4.68	4.13
344	Mudukulathur	Nagar Panchayat	183	0.00	50.82	13.66	14.21
345	Omalur	Nagar Panchayat	449	20.49	46.33	11.36	36.97
346	Pallikaranai	Nagar Panchayat	873	1.49	89.69	2.75	21.53
347	Sembakkam	Nagar Panchayat	1592	3.89	77.89	13.25	30.72
348	Tharamangalam	Nagar Panchayat	1067	19.59	14.90	0.09	1.41
349	Thenthiruperai	Nagar Panchayat	367	10.08	8.17	0.27	0.27
350	Tittakudi	Nagar Panchayat	374	13.10	28.88	0.27	3.21
351	Vadalur	Nagar Panchayat	2543	13.84	50.77	0.47	18.60
352	Veerakkalpudur	Nagar Panchayat	906	75.39	65.56	0.66	40.84
	Tripura						
353	Agartala	Municipality	11083	18.49	67.77	2.90	3.35
354	Amarpur	Nagar Panchayat	1344	25.15	76.79	1.64	0.74
355	Kailasahar	Nagar Panchayat	2379	25.43	68.81	6.85	1.60
356	Kamalpur	Nagar Panchayat	407	12.29	78.87	0.49	0.00
357	Khowai	Nagar Panchayat	955	10.26	77.70	5.03	5.13

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
358	Ranirbazar	Nagar Panchayat	1406	7.40	63.73	4.48	8.68
359	Udaipur	Nagar Panchayat	3109	61.11	89.58	4.89	8.49
	Uttar Pradesh						
360	Agra	Municipal Corporation	71688	44.59	79.62	30.72	26.58
361	Aligarh	Municipal Corporation	40484	27.68	80.85	14.45	9.48
362	Allahabad	Municipal Corporation	11723	77.29	88.02	46.88	38.82
363	Bareilly	Municipal Corporation	25901	43.58	84.42	25.03	16.47
364	Ghaziabad	Municipal Corporation	64173	32.38	92.01	28.11	19.90
365	Gorakhpur	Municipal Corporation	8249	25.92	73.22	20.97	24.34
366	Kanpur	Municipal Corporation	76366	23.23	75.21	35.65	32.42
367	Lucknow	Municipal Corporation	62822	47.23	80.77	26.04	22.93
368	Meerut	Municipal Corporation	91637	47.91	78.35	19.91	15.09
369	Moradabad	Municipal Corporation	20829	34.24	88.87	23.06	15.92
370	Saharanpur	Municipal Corporation	12195	52.08	90.72	28.09	18.32
371	Varanasi	Municipal Corporation	45232	54.79	86.08	64.45	74.80
372	Bahraich	Municipality	1295	15.68	68.26	8.19	17.76
373	Ballia	Municipality	1601	26.23	52.09	3.94	37.73
374	Basti	Municipality	1126	13.14	69.09	1.15	27.26
375	Bisalpur	Municipality	850	0.12	79.88	0.47	16.24
376	Budaun	Municipality	2630	7.72	76.31	5.10	2.17
377	Chitrakoot Dham	Municipality	117	4.27	13.68	0.85	26.50
378	Gaura Barhaj	Municipality	2146	20.36	35.32	3.82	22.37
379	Gonda	Municipality	879	44.60	51.19	8.53	29.12
380	Hapur	Municipality	14967	22.90	76.68	8.87	14.88
381	Jaunpur	Municipality	1017	8.36	65.09	10.42	33.63
382	Loni	Municipality	19714	17.73	89.92	6.60	4.18
383	Maunath Bhanjan	Municipality	7369	16.80	48.50	4.02	29.90
384	Pilibhit	Municipality	1305	34.79	79.23	9.89	25.06
385	Akbarpur	Nagar Panchayat	297	0.34	44.44	3.03	9.09
386	Bansdih	Nagar Panchayat	279	40.14	15.77	1.08	5.38
387	Bilaspur	Nagar Panchayat	299	5.35	58.86	0.67	6.35
388	Bilsanda	Nagar Panchayat	613	23.65	62.81	7.50	48.61
389	Dadri	Nagar Panchayat	1866	12.92	84.67	3.38	7.34
390	Dankaur	Nagar Panchayat	376	13.83	73.94	2.39	7.45
391	Harraiya	Nagar Panchayat	266	15.41	49.25	2.26	32.71
392	Kopaganj	Nagar Panchayat	296	5.74	49.66	4.73	65.20
393	Lar	Nagar Panchayat	109	1.83	55.05	4.59	48.62
394	Maniyar	Nagar Panchayat	312	0.96	27.88	1.92	10.26

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
395	Mariahu	Nagar Panchayat	507	10.26	16.77	4.14	13.02
396	Pipri	Nagar Panchayat	1023	42.91	54.74	2.35	1.76
397	Rasulabad	Nagar Panchayat	1036	2.51	18.82	2.32	4.44
398	Renukoot	Nagar Panchayat	693	26.12	31.89	7.22	17.75
399	Safipur	Nagar Panchayat	4092	20.63	58.41	15.69	28.84
400	Ugu	Nagar Panchayat	1187	11.79	26.62	4.21	13.56
	Uttarakhand						
401	Dehradun	Municipal Corporation	30132	78.71	92.20	29.92	40.22
402	Almora	Municipality	538	75.84	94.61	8.36	87.73
403	Hardwar	Municipality	3438	81.59	89.88	71.03	50.41
404	Ramnagar	Municipality	4720	73.43	95.06	7.39	11.78
405	Rishikesh	Municipality	4037	59.40	93.61	62.84	35.89
406	Roorkee	Municipality	7305	63.04	98.49	45.82	39.48
407	Laksar	Nagar Panchayat	398	8.29	40.45	0.25	1.01
408	Lalkuan	Nagar Panchayat	638	84.17	87.30	17.24	20.38
409	Landhaura	Nagar Panchayat	2423	56.25	89.56	1.49	8.46
	West Bengal						
410	Asansol	Municipal Corporation	39620	20.71	68.11	6.83	12.08
411	Chandannagar	Municipal Corporation	8389	38.40	91.66	10.94	11.38
412	Durgapur	Municipal Corporation	9897	5.55	53.27	5.23	2.93
413	Haora	Municipal Corporation	18572	32.46	88.91	9.69	19.82
414	Kolkata	Municipal Corporation	285558	61.89	96.86	44.17	81.28
415	Siliguri	Municipal Corporation	26582	12.99	80.74	4.95	4.63
416	Alipurduar	Municipality	1259	6.43	78.95	5.16	2.07
417	Baranagar	Municipality	13231	55.29	89.89	5.59	12.24
418	Barasat	Municipality	17982	7.92	94.33	3.88	3.16
419	Barddhaman	Municipality	15232	27.58	87.53	7.41	11.99
420	Bhatpara	Municipality	16010	40.31	93.96	14.48	8.71
421	Chandrakona	Municipality	1299	6.93	44.50	0.08	1.62
422	Halisahar	Municipality	20095	53.59	96.45	7.06	6.44
423	Jalpaiguri	Municipality	5254	10.75	86.56	1.35	2.47
424	Jamuria	Municipality	9097	2.84	23.34	2.52	2.68
425	Kalimpong	Municipality	806	75.93	98.64	14.02	32.63
426	Kanchrapara	Municipality	6622	20.49	85.90	7.94	5.65
427	Kharagpur	Municipality	10651	12.21	62.28	8.69	3.89
428	Krishnanagar	Municipality	11843	15.22	89.60	4.54	8.46
429	Kulti	Municipality	32439	13.00	50.66	3.23	9.60
430	Kurseong	Municipality	1421	39.55	93.53	22.94	16.47
431	Nabadwip	Municipality	10715	7.87	83.09	2.09	2.86

S.No	State / Town	Category	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
432	Naihati	Municipality	2797	45.26	94.92	5.90	7.83
433	North DumDum	Municipality	17145	52.65	96.75	4.00	8.90
434	Mirik	Nagar Panchayat	1107	0.09	83.92	1.99	5.60
435	Taherpur	Nagar Panchayat	5339	0.97	96.14	0.24	3.05

Source: SLB and Cneus of India, 2011

Annex 3.11: Access to Services to Slum Households of Sample Cities/Towns by Size Class

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
1	2	3	4	5	6	7	8
	Andhra Pradesh						
1	GHMC	Metro	523779	85.19	94.69	80.22	88.85
2	GVMC	Metro	204529	34.50	81.69	18.52	35.99
3	Vijayawada	Metro	117956	74.12	93.55	37.88	46.33
4	Adoni	Class - I	21889	34.96	67.63	11.82	19.74
5	Anantapur	Class - I	20405	51.88	75.13	21.19	41.94
6	Eluru	Class - I	28602	57.88	91.67	13.74	23.86
7	Guntur	Class - I	65567	67.49	90.51	22.76	32.74
8	Kadapa	Class - I	29916	45.85	68.71	12.75	32.18
9	Kakinada	Class - I	29005	43.28	82.22	12.46	29.65
10	Karimnagar	Class - I	21550	85.94	85.87	11.03	50.70
11	Kurnool	Class - I	31826	58.63	91.14	18.33	46.14
12	Machilipatnam	Class - I	23848	61.86	85.99	11.11	24.88
13	Nellore	Class - I	46801	37.14	72.71	17.21	31.83
14	Nizamabad	Class - I	44863	42.26	72.80	14.25	31.93
15	Proddatur	Class - I	12410	24.21	80.70	11.57	23.23
16	Rajahmundry	Class - I	36584	62.54	95.98	16.08	32.70
17	Ramagundam	Class - I	32672	56.68	70.85	44.08	56.06
18	Tadepalligudem	Class - I	7813	80.38	86.86	8.64	6.72
19	Tirupati	Class - I	30368	56.27	92.70	73.01	77.94
20	Warangal	Class - I	58253	50.22	60.01	12.11	22.05
21	Bodhan	SMT	11251	43.42	72.00	8.15	19.37
22	Jaggiahpet	SMT	6477	53.85	87.17	8.86	25.88
23	Jangaon	SMT	7071	4.21	71.57	8.06	16.62
24	Kamareddy	SMT	6701	16.04	68.00	11.49	15.91
25	Koratla	SMT	7589	27.13	77.74	5.71	27.41
26	Kovvur	SMT	6682	43.09	89.51	17.81	19.93
27	Narasapur	SMT	10525	56.24	84.02	9.43	32.80
28	Pedana	SMT	7776	32.81	71.77	3.79	10.62
	Assam						
29	Guwahati	Class - I	6959	22.33	81.71	24.27	16.42
30	Jorhat	Class - I	2439	67.86	92.91	25.22	18.08
31	Tinsukia	Class - I	210	13.81	98.57	32.38	15.24
32	Bijni	SMT	2032	1.77	68.90	0.94	2.12
33	Bongaigaon	SMT	1306	8.27	55.05	5.44	9.11
34	Lakhipur	SMT	706	33.00	55.52	7.37	21.81
35	North Lakhimpur	SMT	197	0.00	54.82	0.51	0.00

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
	Bihar						
36	Patna	Metro	13533	37.52	79.92	11.73	51.29
37	Arrah	Class - I	3132	2.55	39.69	1.25	13.67
38	Begusarai	Class - I	4711	6.45	68.20	8.30	45.49
39	Bettiah	Class - I	5106	3.64	57.64	2.68	16.90
40	Bhagalpur	Class - I	2931	6.99	70.79	3.65	32.00
41	Biharsharif	Class - I	3191	11.06	67.38	5.05	27.92
42	Buxar	Class - I	1555	3.54	50.55	2.89	16.27
43	Darbhanga	Class - I	8647	3.54	58.78	3.74	7.63
44	Gaya	Class - I	6175	7.42	53.59	3.27	27.71
45	Jehanabad	Class - I	320	2.50	41.88	0.00	17.19
46	Katihar	Class - I	7103	8.14	54.99	4.74	8.71
47	Munger	Class - I	327	2.14	38.53	26.91	3.06
48	Muzaffarpur	Class - I	9297	16.45	81.43	6.35	38.85
49	Purnia	Class - I	8316	2.96	17.23	1.05	3.31
50	Banmankhi Bazar	SMT	1116	0.27	19.09	0.54	1.61
51	Behea	SMT	2098	2.96	47.57	3.24	21.64
52	Birpur	SMT	1098	0.55	24.13	3.55	2.46
53	Gopalganj	SMT	479	0.21	12.73	0.00	3.34
54	Hilsa	SMT	1255	0.24	32.35	1.59	3.98
55	Jagdishpur	SMT	174	0.00	1.72	1.72	0.00
56	Kasba	SMT	208	0.00	35.10	0.00	9.62
57	Mahnar Bazar	SMT	2812	0.32	23.58	0.85	6.69
58	Makhdumpur	SMT	231	0.00	4.76	0.00	4.76
59	Narkatiaganj	SMT	153	0.00	37.25	0.00	13.07
60	Supaul	SMT	1018	0.20	24.75	0.49	2.46
	Chhattisgarh						
61	Raipur	Metro	80274	26.91	72.64	4.40	12.88
62	Ambikapur	Class - I	4020	16.97	59.00	1.94	11.64
63	Bhilai Nagar	Class - I	44697	5.72	72.69	6.84	9.37
64	Bilaspur	Class - I	25871	44.19	81.98	2.49	16.15
65	Dhamtari	Class - I	9619	23.69	71.62	1.27	10.76
66	Durg	Class - I	22841	21.97	65.58	5.78	10.51
67	Jagdalpur	Class - I	8510	37.46	63.16	2.97	9.51
68	Korba	Class - I	40748	3.33	37.66	1.64	4.95
69	Raigarh	Class - I	12314	23.19	53.03	2.96	11.50
70	Rajnandgaon	Class - I	21412	19.54	51.19	1.41	4.44
71	Bagbahara	SMT	3394	2.53	30.29	0.62	3.74
72	Baikunthpur	SMT	2522	46.35	77.68	2.50	30.49

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
73	Chirmiri	SMT	2265	24.19	39.78	1.77	7.55
74	JashpurNagar	SMT	1013	14.61	34.55	0.69	1.38
75	Kurud	SMT	1543	7.06	65.59	0.58	5.90
76	Mahasamund	SMT	6813	8.47	52.06	1.78	6.63
77	Manendragarh	SMT	5774	51.68	63.47	7.00	56.98
	Goa						
78	Margao	SMT	264	59.47	100.00	0.00	50.76
79	Mormugao	SMT	4350	69.29	89.72	32.99	61.15
	Gujarat						
80	Ahmadabad	Metro	50909	53.90	77.99	52.29	67.77
81	Rajkot	Metro	39250	52.92	78.18	35.07	42.85
82	Surat	Metro	98681	74.05	93.75	64.98	81.60
83	Vadodara	Metro	18736	43.60	69.55	40.08	45.96
84	Bhavnagar	Class - I	12953	52.07	71.23	46.72	48.98
85	Bhuj	Class - I	269	82.90	91.45	88.48	90.71
86	Gandhidham	Class - I	5672	23.52	20.65	0.92	0.71
87	Jamnagar	Class - I	27006	62.80	86.85	24.25	27.19
88	Junagadh	Class - I	5210	3.34	71.90	13.53	24.72
89	Anklav	SMT	139	0.00	1.44	0.00	0.00
90	Dholka	SMT	1766	13.08	60.02	33.92	40.49
91	Ode	SMT	1261	49.64	35.21	18.08	15.86
92	Petlad	SMT	2426	45.88	65.95	3.05	8.16
93	Vyara	SMT	2511	31.26	63.64	5.30	12.62
	Haryana						
94	Faridabad	Metro	45967	13.03	54.38	17.45	16.14
95	Bhiwani	Class - I	3557	72.39	91.48	78.66	59.54
96	Gurgaon	Class - I	30787	60.32	98.69	94.13	92.07
97	Hisar	Class - I	19528	30.98	86.82	60.44	57.74
98	Jind	Class - I	14966	43.98	88.45	47.77	39.07
99	Kaithal	Class - I	12252	58.14	78.63	60.16	41.29
100	Karnal	Class - I	8841	78.86	87.50	75.92	46.10
101	Thanesar	Class - I	5209	82.86	78.42	47.92	30.27
102	Assandh	SMT	1317	43.13	37.97	7.14	2.28
103	Barwala	SMT	4471	45.29	61.35	8.14	7.90
104	Charkhi Dadri	SMT	5113	70.13	84.51	56.03	42.38
105	Cheeka	SMT	3157	68.55	72.60	14.98	16.12
106	Gharaunda	SMT	2936	80.18	68.77	39.03	26.60
107	Loharu	SMT	707	38.47	45.97	0.00	6.79
108	Narnaund	SMT	489	11.45	25.15	1.43	1.84

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
109	Pehowa	SMT	2449	87.10	87.71	45.98	51.33
110	Safidon	SMT	2396	59.56	69.74	1.96	20.91
	Himachal Pradesh						
111	Shimla	Class - I	840	55.00	83.81	48.93	47.62
112	Banjar	SMT	257	98.05	100.00	3.89	96.89
113	Bilaspur	SMT	1257	84.33	95.15	71.84	71.44
114	Ghumarwin	SMT	1071	80.49	92.62	34.73	53.13
115	Naina Devi	SMT	235	70.64	100.00	51.06	21.28
	Jammu & Kashmir						
116	Srinagar	Metro	46821	76.36	57.35	36.68	38.10
117	Jammu	Class - I	1227	54.36	59.41	24.29	24.86
	Jharkhand						
118	Dhanbad	Metro	4145	21.21	58.29	7.65	17.25
119	Ranchi	Metro	14686	19.43	63.69	7.17	11.90
120	Deoghar	Class - I	4144	2.05	54.10	2.61	16.48
121	Jamshedpur	Class - I	8263	28.11	58.17	23.59	31.01
122	Chatra	SMT	1120	1.16	39.29	0.27	5.27
123	Gumla	SMT	967	9.00	51.09	0.72	14.37
124	Jugsalai	SMT	438	11.87	28.08	4.34	15.98
125	Khunti	SMT	799	3.88	12.14	0.00	2.13
126	Mihijam	SMT	557	0.18	32.50	0.18	1.08
	Karnataka						
127	BBMP	Metro	178377	52.35	92.55	69.34	73.99
128	Belgaum	Class - I	11307	57.03	77.67	45.65	40.82
129	Bellary	Class - I	18241	50.85	64.88	43.93	43.78
130	Bidar	Class - I	11264	18.34	52.94	17.16	22.55
131	Davanagere	Class - I	11990	26.72	71.73	54.43	43.14
132	Gangawati	Class - I	9701	14.44	67.47	2.66	4.50
133	Gulbarga	Class - I	9668	38.41	63.32	34.75	35.81
134	Hubli-Dharwad	Class - I	37218	59.18	82.28	56.97	55.20
135	Mangalore	Class - I	2032	68.31	97.49	31.74	36.42
136	Mysore	Class - I	9007	60.84	91.54	75.72	73.84
137	Ranibennur	Class - I	835	38.08	67.78	24.07	11.14
138	Tumkur	Class - I	12197	38.62	80.16	33.56	27.85
139	Udupi	Class - I	1698	53.18	96.35	0.12	18.02
140	Alnavar	SMT	239	10.04	54.81	7.53	20.50
141	Anekal	SMT	2179	4.96	47.09	2.89	5.97
142	Annigeri	SMT	540	47.96	23.15	1.30	17.78
143	Aurad	SMT	428	4.44	11.92	0.93	4.91

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
144	Bankapura	SMT	1190	21.51	49.66	12.69	31.34
145	Bannur	SMT	2332	49.06	38.85	9.69	11.06
146	Bilgi	SMT	730	49.18	29.18	0.82	5.21
147	Chikkaballapura	SMT	4459	27.27	66.90	15.65	14.82
148	Chiknayakanhalli	SMT	1478	18.67	68.13	0.41	1.89
149	Chitgoppa	SMT	1663	38.60	35.84	8.72	31.15
150	Gudibanda	SMT	833	30.13	35.17	1.32	9.36
151	Haveri	SMT	4101	43.09	65.52	2.63	21.56
152	Homnabad	SMT	1853	15.92	41.55	7.66	19.75
153	Hunsur	SMT	7155	54.77	81.52	44.08	30.36
154	Karkal	SMT	851	13.04	94.01	2.12	3.06
155	Koppal	SMT	5366	33.95	56.91	1.49	1.43
156	Koratagere	SMT	565	6.55	37.52	0.00	0.53
157	Kunigal	SMT	2497	21.79	79.05	12.41	13.50
158	Kushtagi	SMT	830	14.58	43.73	2.17	2.17
159	Navalgund	SMT	898	42.43	17.15	1.00	2.78
160	Pavagada	SMT	3382	3.52	45.36	15.11	27.91
161	Piriyapatna	SMT	273	12.45	62.64	0.00	0.00
162	Sidlaghatta	SMT	3171	27.56	78.46	31.13	23.15
	Kerala						
163	Kochi	Class - I	1826	68.51	84.61	10.90	29.85
164	Kollam	Class - I	4707	34.54	76.50	6.65	25.18
165	Kozhikode	Class - I	8899	54.10	96.86	17.09	36.81
166	Thiruvananthapuram	Class - I	1344	44.35	75.37	29.17	32.96
167	Thrissur	Class - I	19500	21.73	96.99	16.12	36.05
	Madhya Pradesh						
168	Bhopal	Metro	101702	20.36	66.40	17.29	30.15
169	Gwalior	Metro	56310	52.22	88.72	67.80	43.50
170	Indore	Metro	110185	30.84	88.43	49.84	57.45
171	Jabalpur	Metro	90618	32.76	79.01	6.90	27.33
172	Burhanpur	Class - I	11314	3.56	78.72	2.52	8.25
173	Datia	Class - I	2051	10.63	21.70	0.39	4.39
174	Dewas	Class - I	17345	13.88	69.59	8.31	15.70
175	Khandwa	Class - I	15367	24.84	60.97	3.40	13.04
176	Murwara	Class - I	9566	9.99	26.17	1.71	10.61
177	Ratlam	Class - I	9590	38.48	82.61	4.41	22.35
178	Rewa	Class - I	10202	28.53	57.45	11.07	19.39
179	Sagar	Class - I	2144	18.14	49.67	1.77	14.23
180	Satna	Class - I	5058	21.04	46.14	5.26	17.02

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
181	Singrauli	Class - I	6183	1.73	16.59	1.34	5.68
182	Ujjain	Class - I	21650	42.22	78.71	9.42	17.61
183	Babai	SMT	734	17.44	57.22	1.91	7.49
184	Badagaon	SMT	710	5.92	17.18	1.97	1.55
185	Balaghat	SMT	4268	28.28	68.67	4.99	10.94
186	Banda	SMT	3834	32.32	42.25	1.64	10.72
187	Barwaha	SMT	1047	32.86	74.59	13.66	11.56
188	Basoda	SMT	3477	7.77	52.20	0.60	2.65
189	Bhander	SMT	866	30.72	29.68	0.23	1.85
190	Bhaurasa	SMT	544	2.94	12.68	0.00	0.37
191	Dhamnod	SMT	1019	16.78	21.39	1.96	11.48
192	Garhakota	SMT	1442	0.42	29.75	2.29	3.19
193	Indergarh	SMT	851	3.06	43.83	1.41	2.82
194	Itarsi	SMT	7931	10.23	75.19	5.22	6.09
195	Jaora	SMT	9723	25.27	84.94	5.80	27.01
196	Jhabua	SMT	792	22.35	74.62	3.16	7.58
197	Kannod	SMT	1054	46.77	50.47	0.95	1.04
198	Kurwai	SMT	1748	46.17	62.07	3.83	11.61
199	Lateri	SMT	1962	14.48	56.73	4.33	4.03
200	Maheshwar	SMT	968	35.64	36.98	0.93	16.53
201	Maihar	SMT	1548	12.47	24.87	0.71	7.24
202	Mundi	SMT	138	6.52	5.80	0.72	1.45
203	Nagod	SMT	405	7.65	40.49	0.49	0.99
204	Niwari	SMT	3190	2.35	33.86	2.13	5.05
205	Palera	SMT	1607	2.43	24.89	1.56	4.98
206	Pandhana	SMT	464	49.14	38.36	0.86	1.51
207	Rampur Baghelan	SMT	1081	2.87	7.59	2.59	1.11
208	Ranapur	SMT	397	40.55	31.74	9.57	19.65
209	Rehli	SMT	2536	35.49	37.93	1.03	6.23
210	Seoni-Malwa	SMT	2824	7.44	78.54	1.98	17.00
211	Shahgarh	SMT	1902	0.47	22.66	0.42	5.73
212	Sidhi	SMT	1721	23.94	46.48	5.35	30.74
213	Sihora	SMT	4195	20.64	28.08	0.52	3.08
214	Thandla	SMT	1831	52.87	82.69	5.95	13.76
215	Tikamgarh	SMT	5931	21.35	62.15	6.46	21.11
216	Unchahara	SMT	908	4.19	11.78	0.00	1.98
217	Waraseoni	SMT	673	5.05	32.39	0.30	0.30
	Maharashtra						
218	Aurangabad	Metro	39595	70.30	85.59	76.89	75.22

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
219	Greater Mumbai	Metro	1101655	65.11	94.10	22.61	70.73
220	Kalyan-Dombivli	Metro	21137	54.75	91.07	9.23	24.19
221	Nagpur	Metro	173651	73.89	91.63	80.17	90.38
222	Nashik	Metro	40200	59.18	91.12	14.85	73.88
223	Navi Mumbai	Metro	46685	44.81	88.84	8.57	52.78
224	Pimpri Chinchwad	Metro	29380	47.08	89.95	13.31	29.71
225	Pune	Metro	152283	81.34	94.86	29.12	93.98
226	Vasai-Virar City	Metro	8316	21.98	68.51	10.28	29.55
227	Achalpur	Class - I	14209	40.97	70.46	6.62	6.72
228	Ahmadnagar	Class - I	8025	58.90	79.96	16.52	65.40
229	Akola	Class - I	31355	43.44	72.96	6.90	5.83
230	Amravati	Class - I	48171	44.91	83.83	7.74	7.63
231	Bhiwandi Nizampur	Class - I	65208	45.08	91.25	10.54	70.06
232	Dhule	Class - I	16980	63.69	86.30	6.90	6.97
233	Gondiya	Class - I	8833	27.31	84.84	5.08	23.36
234	Jalgaon	Class - I	5921	58.12	70.07	1.77	14.25
235	Kolhapur	Class - I	14612	72.69	94.58	14.21	20.34
236	Latur	Class - I	16494	78.75	86.46	10.01	20.23
237	Malegaon	Class - I	42153	49.20	79.94	2.10	3.70
238	Mira-Bhayandar	Class - I	13221	47.22	83.53	12.90	26.80
239	Nanded Waghala	Class - I	22081	47.09	71.58	37.50	42.88
240	Sangli Miraj Kupwad	Class - I	7775	50.53	85.50	10.96	15.69
241	Solapur	Class - I	35025	49.37	85.76	23.15	53.13
242	Ulhasnagar	Class - I	18214	77.79	92.64	21.99	43.47
243	Anjangaon	SMT	1663	70.29	73.54	1.80	3.43
244	Igatpuri	SMT	179	59.22	60.34	3.35	0.00
245	Lonar	SMT	1327	31.42	11.83	0.45	3.92
246	Malkapur	SMT	3808	49.63	57.80	0.95	5.57
247	Ratnagiri	SMT	488	32.99	32.17	8.40	31.76
248	Tirora	SMT	199	2.51	20.10	13.57	15.08
249	Uran Islampur	SMT	115	26.96	98.26	0.00	0.00
250	Vaijapur	SMT	1093	34.31	27.26	1.01	3.84
	Odisha						
251	Bhubaneswar	Class - I	41998	12.79	48.95	6.62	10.18
252	Brahmapur	Class - I	17634	29.17	57.37	6.06	14.16
253	Cuttack	Class - I	31949	39.54	71.50	8.98	19.78
254	Asika	SMT	1250	6.64	33.20	1.04	8.64
255	Barapali	SMT	1678	4.65	37.66	0.72	3.10
256	Bargarh	SMT	7835	7.93	47.21	4.12	7.31

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
257	Baudhgarh	SMT	1757	12.29	25.04	0.34	5.52
258	Belpahar	SMT	2630	1.79	24.56	0.68	1.86
259	Brajarajnagar	SMT	10887	2.86	32.75	3.35	2.40
260	Jeypur	SMT	3540	23.76	55.99	7.15	10.79
261	Kendrapara	SMT	4574	27.07	65.87	6.60	10.65
262	Khariar	SMT	1587	1.83	35.66	0.57	1.26
263	Koraput	SMT	3279	3.72	11.28	0.88	0.79
264	Malkangiri	SMT	1982	0.20	16.15	0.86	4.94
265	Padmapur	SMT	1263	14.57	40.30	0.79	0.40
266	Pattamundai	SMT	920	6.85	15.98	0.76	0.54
267	Sunabeda	SMT	2729	1.43	25.83	6.30	9.23
268	Talcher	SMT	2796	13.66	35.26	1.32	2.43
	Punjab						
269	Amritsar	Metro	66275	61.91	87.77	66.40	60.19
270	Ludhiana	Metro	50752	75.95	94.48	84.24	79.67
271	Abohar	Class - I	7683	41.65	82.18	49.99	9.36
272	Bathinda	Class - I	8125	32.42	79.13	29.65	26.33
273	Hoshiarpur	Class - I	8078	70.12	80.80	41.03	36.11
274	Jalandhar	Class - I	30697	79.90	96.43	86.80	79.94
275	Khanna	Class - I	5523	29.59	93.01	56.33	55.80
276	Pathankot	Class - I	7314	84.69	84.43	66.49	32.08
277	Patiala	Class - I	1408	55.04	75.64	49.08	47.02
278	Guru Har Sahai	SMT	1098	6.01	60.11	31.24	44.63
279	Jagraon	SMT	270	64.07	93.70	18.89	12.22
280	Kot Kapura	SMT	5508	34.39	78.63	6.55	9.75
281	Makhu	SMT	1121	9.10	60.21	1.07	0.80
282	Qadian	SMT	1921	24.73	81.94	6.61	26.34
283	Sirhind Fatehgarh Sahib	SMT	3619	34.46	90.22	24.45	51.64
	Rajasthan						
284	Jaipur	Metro	60222	62.04	77.39	54.44	45.15
285	Jodhpur	Metro	43409	74.09	78.93	63.68	60.73
286	Kota	Metro	62404	77.04	70.78	11.76	26.22
287	Ajmer	Class - I	20322	81.07	83.54	7.65	27.46
288	Banswara	Class - I	2428	35.58	57.45	1.65	30.07
289	Bikaner	Class - I	20346	81.89	67.41	28.98	25.67
290	Churu	Class - I	1742	59.01	77.50	6.95	14.06
291	Ganganagar	Class - I	10134	73.53	75.92	2.80	10.57
292	Pali	Class - I	7510	60.48	42.38	10.72	12.37
293	Antah	SMT	2714	11.97	29.70	3.50	14.00

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
294	Bilara	SMT	236	0.00	11.86	0.00	1.69
295	Chhabra	SMT	2521	36.77	48.75	6.19	21.62
296	Jaitaran	SMT	264	48.86	27.27	8.71	8.33
297	Jalor	SMT	839	83.91	45.77	7.27	2.38
298	Phalodi	SMT	4198	48.36	40.00	3.45	1.38
299	Pipar City	SMT	2559	52.25	40.25	2.85	2.27
300	Sagwara	SMT	175	36.57	20.00	0.00	0.00
301	Suratgarh	SMT	4749	55.00	65.15	6.74	2.08
	Sikkim						
302	Gangtok	Class - I	5785	75.90	93.36	33.62	39.62
303	Gyalshing	SMT	157	92.36	100.00	0.00	52.87
304	Mangan	SMT	57	0.00	96.49	0.00	0.00
305	Namchi	SMT	1015	93.79	99.31	0.99	5.22
306	Rangpo	SMT	633	0.16	75.04	0.32	9.48
307	Nayabazar Notified Bazar Area	SMT	244	68.44	96.72	0.41	11.48
	Tamil Nadu						
308	Chennai	Metro	315806	46.67	97.56	87.06	91.83
309	Coimbatore	Metro	34636	29.98	86.78	15.17	34.50
310	Madurai	Metro	71248	51.17	93.58	72.42	80.88
311	Alandur	Class - I	8097	78.75	99.38	94.84	95.47
312	Ambur	Class - I	7271	9.28	67.87	16.83	43.39
313	Cuddalore	Class - I	7354	6.42	33.44	2.08	9.94
314	Erode	Class - I	7980	41.09	93.23	18.57	50.49
315	Pudukkottai	Class - I	9110	36.81	65.95	13.42	28.41
316	Salem	Class - I	46074	25.45	73.97	6.53	22.54
317	Thoothukkudi	Class - I	10935	52.72	92.43	18.98	34.53
318	Tiruchirappalli	Class - I	57705	39.11	86.02	36.34	43.26
319	Tirunelveli	Class - I	17081	33.31	63.11	12.55	14.68
320	Tiruppur	Class - I	19455	50.41	87.39	11.52	29.66
321	Vellore	Class - I	9639	21.07	38.60	3.50	17.51
322	Ammappettai	SMT	1105	3.44	23.35	2.90	2.26
323	Annavasal	SMT	124	54.03	61.29	0.00	59.68
324	Anthiyur	SMT	644	41.77	64.29	2.02	42.86
325	Arimalam	SMT	598	3.85	5.85	0.33	1.17
326	Ariyappampalayam	SMT	614	1.14	3.91	0.00	0.81
327	Attur	SMT	3438	12.42	76.91	5.93	13.06
328	Bhavani	SMT	1932	14.03	83.59	2.90	23.40
329	Bhavanisagar	SMT	296	5.74	50.68	0.00	7.09

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
330	Eral	SMT	188	6.91	6.38	0.00	0.53
331	Kadayanallur	SMT	4299	43.73	53.45	4.44	22.68
332	Kattumannarkoil	SMT	316	22.78	4.11	0.00	0.32
333	Kayalpattinam	SMT	427	43.79	55.74	17.10	57.85
334	Keelakarai	SMT	1204	1.50	83.14	10.47	39.29
335	Kolappalur	SMT	139	11.51	15.11	0.00	4.32
336	Kovilpatti	SMT	3521	42.54	73.81	0.71	13.49
337	Mecheri	SMT	363	7.16	27.55	4.68	4.13
338	Mudukulathur	SMT	183	0.00	50.82	13.66	14.21
339	Nellikuppam	SMT	5025	12.52	25.41	0.86	2.63
340	Omalur	SMT	449	20.49	46.33	11.36	36.97
341	Pallikaranai	SMT	873	1.49	89.69	2.75	21.53
342	Pammal	SMT	4451	17.10	95.62	25.75	36.46
343	Paramakudi	SMT	4165	19.28	63.00	14.72	22.62
344	Punjaipuliampatti	SMT	491	13.03	28.31	0.20	25.66
345	Sankarankoil	SMT	4289	33.27	63.95	2.05	9.61
346	Sathyamangalam	SMT	1385	9.60	53.57	4.98	13.79
347	Sembakkam	SMT	1592	3.89	77.89	13.25	30.72
348	Tharamangalam	SMT	1067	19.59	14.90	0.09	1.41
349	Thenthiruperai	SMT	367	10.08	8.17	0.27	0.27
350	Tittakudi	SMT	374	13.10	28.88	0.27	3.21
351	Vadalur	SMT	2543	13.84	50.77	0.47	18.60
352	Veerakkalpudur	SMT	906	75.39	65.56	0.66	40.84
	Tripura						
353	Agartala	Class - I	11083	18.49	67.77	2.90	3.35
354	Amarpur	SMT	1344	25.15	76.79	1.64	0.74
355	Kailasahar	SMT	2379	25.43	68.81	6.85	1.60
356	Kamalpur	SMT	407	12.29	78.87	0.49	0.00
357	Khowai	SMT	955	10.26	77.70	5.03	5.13
358	Ranirbazar	SMT	1406	7.40	63.73	4.48	8.68
359	Udaipur	SMT	3109	61.11	89.58	4.89	8.49
	Uttar Pradesh						
360	Agra	Metro	71688	44.59	79.62	30.72	26.58
361	Allahabad	Metro	11723	77.29	88.02	46.88	38.82
362	Ghaziabad	Metro	64173	32.38	92.01	28.11	19.90
363	Kanpur	Metro	76366	23.23	75.21	35.65	32.42
364	Lucknow	Metro	62822	47.23	80.77	26.04	22.93
365	Meerut	Metro	91637	47.91	78.35	19.91	15.09
366	Varanasi	Metro	45232	54.79	86.08	64.45	74.80

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
367	Aligarh	Class - I	40484	27.68	80.85	14.45	9.48
368	Bahraich	Class - I	1295	15.68	68.26	8.19	17.76
369	Ballia	Class - I	1601	26.23	52.09	3.94	37.73
370	Bareilly	Class - I	25901	43.58	84.42	25.03	16.47
371	Basti	Class - I	1126	13.14	69.09	1.15	27.26
372	Budaun	Class - I	2630	7.72	76.31	5.10	2.17
373	Gonda	Class - I	879	44.60	51.19	8.53	29.12
374	Gorakhpur	Class - I	8249	25.92	73.22	20.97	24.34
375	Hapur	Class - I	14967	22.90	76.68	8.87	14.88
376	Jaunpur	Class - I	1017	8.36	65.09	10.42	33.63
377	Loni	Class - I	19714	17.73	89.92	6.60	4.18
378	Maunath Bhanjan	Class - I	7369	16.80	48.50	4.02	29.90
379	Moradabad	Class - I	20829	34.24	88.87	23.06	15.92
380	Pilibhit	Class - I	1305	34.79	79.23	9.89	25.06
381	Saharanpur	Class - I	12195	52.08	90.72	28.09	18.32
382	Akbarpur	SMT	297	0.34	44.44	3.03	9.09
383	Bansdih	SMT	279	40.14	15.77	1.08	5.38
384	Bilaspur	SMT	299	5.35	58.86	0.67	6.35
385	Bilsanda	SMT	613	23.65	62.81	7.50	48.61
386	Bisalpur	SMT	850	0.12	79.88	0.47	16.24
387	Chitrakoot Dham	SMT	117	4.27	13.68	0.85	26.50
388	Dadri	SMT	1866	12.92	84.67	3.38	7.34
389	Dankaur	SMT	376	13.83	73.94	2.39	7.45
390	Gaura Barhaj	SMT	2146	20.36	35.32	3.82	22.37
391	Harraiya	SMT	266	15.41	49.25	2.26	32.71
392	Kopaganj	SMT	296	5.74	49.66	4.73	65.20
393	Lar	SMT	109	1.83	55.05	4.59	48.62
394	Maniyar	SMT	312	0.96	27.88	1.92	10.26
395	Mariahu	SMT	507	10.26	16.77	4.14	13.02
396	Pipri	SMT	1023	42.91	54.74	2.35	1.76
397	Rasulabad	SMT	1036	2.51	18.82	2.32	4.44
398	Renukoot	SMT	693	26.12	31.89	7.22	17.75
399	Safipur	SMT	4092	20.63	58.41	15.69	28.84
400	Ugu	SMT	1187	11.79	26.62	4.21	13.56
	Uttarakhand						
401	Dehradun	Class - I	30132	78.71	92.20	29.92	40.22
402	Hardwar	Class - I	3438	81.59	89.88	71.03	50.41
403	Roorkee	Class - I	7305	63.04	98.49	45.82	39.48
404	Almora	SMT	538	75.84	94.61	8.36	87.73

S.No	State / Town	Class	Slum households	% HHs having Access			
				Water Supply	Safe Latrine	Piped Sewer System	Closed Drainage
405	Laksar	SMT	398	8.29	40.45	0.25	1.01
406	Lalkuan	SMT	638	84.17	87.30	17.24	20.38
407	Landhaura	SMT	2423	56.25	89.56	1.49	8.46
408	Ramnagar	SMT	4720	73.43	95.06	7.39	11.78
409	Rishikesh	SMT	4037	59.40	93.61	62.84	35.89
	West Bengal						
410	Haora	Metro	18572	32.46	88.91	9.69	19.82
411	Kolkata	Metro	285558	61.89	96.86	44.17	81.28
412	Asansol	Class - I	39620	20.71	68.11	6.83	12.08
413	Baranagar	Class - I	13231	55.29	89.89	5.59	12.24
414	Barasat	Class - I	17982	7.92	94.33	3.88	3.16
415	Barddhaman	Class - I	15232	27.58	87.53	7.41	11.99
416	Bhatpara	Class - I	16010	40.31	93.96	14.48	8.71
417	Chandannagar	Class - I	8389	38.40	91.66	10.94	11.38
418	Durgapur	Class - I	9897	5.55	53.27	5.23	2.93
419	Halisahar	Class - I	20095	53.59	96.45	7.06	6.44
420	Jalpaiguri	Class - I	5254	10.75	86.56	1.35	2.47
421	Jamuria	Class - I	9097	2.84	23.34	2.52	2.68
422	Kanchrapara	Class - I	6622	20.49	85.90	7.94	5.65
423	Kharagpur	Class - I	10651	12.21	62.28	8.69	3.89
424	Krishnanagar	Class - I	11843	15.22	89.60	4.54	8.46
425	Kulti	Class - I	32439	13.00	50.66	3.23	9.60
426	Nabadwip	Class - I	10715	7.87	83.09	2.09	2.86
427	Naihati	Class - I	2797	45.26	94.92	5.90	7.83
428	North DumDum	Class - I	17145	52.65	96.75	4.00	8.90
429	Siliguri	Class - I	26582	12.99	80.74	4.95	4.63
430	Alipurduar	SMT	1259	6.43	78.95	5.16	2.07
431	Chandrakona	SMT	1299	6.93	44.50	0.08	1.62
432	Kalimpong	SMT	806	75.93	98.64	14.02	32.63
433	Kurseong	SMT	1421	39.55	93.53	22.94	16.47
434	Mirik	SMT	1107	0.09	83.92	1.99	5.60
435	Taherpur	SMT	5339	0.97	96.14	0.24	3.05

Source: SLB and Census of India, 2011

Annex 4.1. State Finance Commission: Constitution and Report/ATR Submission

Sl. No.	State	Date of Constitution	Date of Submission	Time taken for submission (in Months) ¹	Date of Submission of ATR	Time taken to submit ATR (in Months)	Award Period	Remarks
1	Andhra Pradesh							
	1 st SFC	22.6.1994	31.5.1997	35	29.11.1997	6	1997-98 to 1999-2000	
	2 nd SFC	8.12.1998	19.8.2002	44	31.3.2003	7	2000-01 to 2004-05	
	3 rd SFC Reconstituted	16.1.2003 23.12.04	29.1.2008	61	Not Submitted.	Under consideration	2005-06 to 2009-10	
	4 th SFC	Not constituted						
2	Arunachal Pradesh							
	1 st SFC	22.9.2005	30.4. 2008.	59	Under consideration		Not available ??	
	2 SFC (Chairman appointed) 2 SFC Constituted	23-8.2012 18.1.2013	Not Submitted					Source: Schedule 1A provided to 14 FC
3	Assam							
	1 st SFC	23.6.1995	29.2.1996	8	18.3.1996	1	1996-97 to 2000-01	
	2 nd SFC	18.4.2001	18.8.2003	28	7.2.2006	30	2001-02 to 2005-06	
	3 rd SFC Reconstituted	6.2.2006 3.7.2006	IR31.7.2007 FR27.3.2008	25	25.9.2009	21	2006-07 to 2010-11	
	4 th SFC	23.4.2010	Final Rep 18.2.2012	21	FR Under consideration		FR 1.4. 2012 to 31.3.2016	One year award period reduced and 5 SFC constituted for synchronization with FC
	5 SFC	5.3.2013	Due on 30.4.2014				Five Years from 1.4.2015	
4	Bihar							

¹ Time taken for submission of report by state finance commission is calculated from the date of initial constitution

Sl, No.	State	Date of Constitution	Date of Submission	Time taken for submission (in Months) ¹	Date of Submission of ATR	Time taken to submit ATR (in Months)	Award Period	Remarks
	1 st SFC	23.4.1994	Not submitted		Not submitted			
	2 nd SFC	02.6.1999	Nov 2003 5 IRs Submitted No Final Report	54	N. A.			Reconstituted several times because of transfers, retirements of members or chairman. 5 IRs submitted between September, 2001 and November 2003
	3 rd SFC	20.7.2004	Nov. 2004	4	26.3.2007	29	June 1999- Nov. 2003	All 5 IRs of 2 SFC were Incorporated in the Report
	4 th SFC	25.6.2007	26.6. 2010	36			July 2004 to 24.6.2007	
	5 SFC	13.12.2013	Due on 31.3.2015				????	From Topic Notes
5	Chhattisgarh							
	1 st SFC	22.8.2003	15.5.2007	45	29.7.2009	26	2005-06 to 2009-10	
	Reconstituted	14.7.2004						
	2 nd SFC	23.7.2011	March 2013	20	???	???	2012-13 to 2016-17	
	3 rd SFC	Not Constituted						
6	Goa							
	1 st SFC	1.4.1999 (PRIs Only)	5.6.1999	2	12.11.2001 (Nil in Topic notes)	17	2000-01 to 2004-05	Discrepancy between the data presented in 13 FC Annex 10.2 and the Topic notes submitted to 14 th FC

Sl, No.	State	Date of Constitution	Date of Submission	Time taken for submission (in Months) ¹	Date of Submission of ATR	Time taken to submit ATR (in Months)	Award Period	Remarks
	2 nd SFC	16.8.2005 (PRIs Only)	31.12.2007	28	N. A.		2007-08 to 2011-12 (2006-10 in Topic notes)	
	3 rd SFC	Not Constituted						
7	Gujarat							
	1 st SFC	15.9.1994 1997	13.7.1998 (PRIs Only) (Due 1995)	46	28.1.2001	28	1996-97 to 2000-01	Chairman resigned after 6 months. New Chair after 2 yrs.
	2 nd SFC	19.11.2003	June 2006	31	Under consideration		2005-06 to 2009-10	Did not recommend much devolutions, assignments or grants-in-aid.
	3 rd SFC	2.2.2011	Still Working				2010-11 to 2014-15	ToR on 4.5.2011 2 Members wef 21.6.2012 Full time MS wef 4.5.2011
	4 th SFC							
8	Haryana							
	1 st SFC	31.5.1994	31.3.1997	34	1.9.2000	42	1997-98 to 2000-01	
	2 nd SFC	6.9.2000	30.9.2004	48	13.12.2005	3	2001-02 to 2005-06	
	3 rd SFC	22.12.2005	31-12-2008	36	1.09.2010	20	2006-2007 to 2010-11	
	4 th SFC	16.4.2010	Awaited				2011-12 to 15-16	
9	Himachal Pradesh							
	1 st SFC	23.4.1994	30.11.1996	34	5.9.2000	30	1997-98 to 2000-01	
	2 nd SFC	25.5.1998	24.10.2002	29	26.6.2003	8	2002-07	

Sl, No.	State	Date of Constitution	Date of Submission	Time taken for submission (in Months) ¹	Date of Submission of ATR	Time taken to submit ATR (in Months)	Award Period	Remarks
	3 rd SFC	26.5.2005	2.11.2007	29	4.6.2008	7	2007-08 to 2011-12	
	4 th SFC	20.5.2011	January 2014	31	Submitted		2012-13 to 2016-17	
10	Jammu & Kashmir							
	1 st SFC	15.1.2008/11 3 HUD of 2001 dated 24.04.2001	27.05.2003		2004-05		2005 onwards	
	2 SFC	254-F of 2007 dated 30.09.2007	30.11.2010		Under Consideration			
	3 SFC							
11	Jharkhand							
	1 st SFC	28.1.2004					Not Available	
	2 nd SFC	Data not available						
	3 rd SFC	Data not available						
	4 th SFC	Data not available						
12	Karnataka							
	1 st SFC	10.6.1994	RLBs July 1996 ULBs 30.1.1996	24	31.3.1997	14	1996-97 to 2000-01	Discrepancy between 13 FC Annex 10.2 and the Topic notes

Sl, No.	State	Date of Constitution	Date of Submission	Time taken for submission (in Months) ¹	Date of Submission of ATR	Time taken to submit ATR (in Months)	Award Period	Remarks
	2 nd SFC	25.10.2000	Dec. 2002	26	29.06.2006	42	2005-06 to 2009-10	Discrepancy between 13 FC Annex 10.2 and the Topic notes
	3 rd SFC	28.8.2006	31.12.2009	40	31.10.11	34	2011-12 to 2015-16	Discrepancy between Data given in the SFC Report and the Topic notes
	4 th SFC	Not constituted						
13	Kerala							
	1 st SFC	23.4.1994	29.2.1996	22	26.2.1997	12	1996-97 to 2000-01	
	2 nd SFC	23.6.1999	8.1.2001	19	7.01.2004	36	2001-02 to 2005-06	
	3 rd SFC	20.9.2004	23.11.2005	26	16.2.2006	3	2006-07 to 2010-11	
	4 th SFC	19.9.2009	Part-I 22.1. 2011	18	24.2.2011	One	2011-12 to 2015-16	
			Part-II 31.3. 2011		22.3.2012	12		
14	Madhya Pradesh							
	1 st SFC	25.2.1995	20.7.1996	17	20.7.1996	one	1996-97 to 2000-01	Discrepancy on ATR between 13 FC and Topic Notes to 14 FC
	2 nd SFC	17.6.1999	1st Report - July, 2003 2nd Report - Aug 2003 3rd Report - Dec 2003	54	14.3.2005	16	2001-02 to 2005-06	
	3 rd SFC	19.7.2005	31.10.2008	42	2.5.2010	18	2006-07 to 2010-11	Discrepancy between 3 SFC Report, 13 FC and Topic Notes

Sl, No.	State	Date of Constitution	Date of Submission	Time taken for submission (in Months) ¹	Date of Submission of ATR	Time taken to submit ATR (in Months)	Award Period	Remarks
	4 th SFC	27.1.2012	Awaited				2011-16	
15	Maharashtra							
	1 st SFC	23.4.1994	31.1.1997	32	5.3.1999	26	1994-95 to 1996-97	
	2 nd SFC	22.6.1999	27.3.2002	33	29.3.2006	3 Days	1999-2000 to 2001-02	
	3 rd SFC	15.01.2005	3.6.2006	17	Under consideration		2006-07 to 2010-11	
	4 th SFC	10.2.2012 or 10-2-10					2011-16	
16	Manipur							
	1 st SFC	22.4.1994	December 1996	32	28.7.1997	7	1996-97 to 2000-01	
	Reconstitution	31.5.1996			12-2-05			
	2 nd SFC	1.3.2003	Nov. 2004	23	2nd Dec 2005	13	2001-02 to 2005-06 (award period extended to 31.3.2010)	
	3 rd SFC	2.1.2013						
	4 th SFC							
17	Meghalaya	Exempt under Article 243 M						
18	Mizoram							
	1 SFC	30.9.2011	31.10.2014	37				
19	Nagaland							
	1 st SFC	1.8.2008	22.10.2009	14	Under consideration		2010-15	
	2 nd SFC							
	3 rd SFC							
	4 th SFC							
20	Delhi							
	1 st SFC	April 1995	1997					
	2 nd SFC	9.1.2001	April 2002	15				

Sl, No.	State	Date of Constitution	Date of Submission	Time taken for submission (in Months) ¹	Date of Submission of ATR	Time taken to submit ATR (in Months)	Award Period	Remarks
	3 rd SFC	21.10.2004	Oct 2007	36			2006-2011	
	4 th SFC	14.10.2009					2011-16	
21	Odisha							
	1 st SFC	21.11.1996	3.12.1998	25	9.7.1999	5	1998-99 to 2004-05	Discrepancy between 13 FC and Topic notes on Date of Submission
	Reconstitution	24.8.1998						
	2 nd SFC	5.6.2003	29.9.2004	15	11.8.2006	16	2005-06 to 2009-10	
	3 rd SFC	10.9.2008	IR 9.2.2009 F 30.1.2010	17	17-2-11	12	2010-11 to 2014-15	
4 th SFC	30.10.2013	due on 30.4.2014						2015-16 to 2019-20
22	Punjab							
	1 st SFC	22.4.1994	Sept 1996	29	17.9.1996	9	1996-97 to 2000-01	
	2 nd SFC	21.9.2000	Jan 2001	4	8.6.2002	17	2001-02 to 2005-06	
	3 rd SFC	17.9.2004	28.12.2006	27	22.6.2007	6	2006-07 to 2010-11	
	4 th SFC	05.11.2008	May 2011	30	Not yet		2011-12 to 2015-16	
23	Rajasthan							
	1 st SFC	23.4.1994	31.12.1995	20	16.3.1996	3	1995-96 to 1999-2000	
	2 nd SFC	7.5.1999	29.8.2001	28	26.3.2002	7	2000-01 to 2004-05	
	3 rd SFC	15.9.2005	27.2.2008	29	17.3.2008	one	2005-06 to 2009-10	
	4 th SFC	13.4.2011	IR 13.7.11 27.09.2012	17			1.4.2010 to 31.3.2015	2 IRs Submitted
24	Sikkim							
	1 st SFC	22.7.1998	16.8.1999	13	June 2000	10	2000-01 to 2004-05	
	2 nd SFC	5.7.2003	30.9.2004	14	25.2.2006	18	2005-06 to 2009-10	
	3 rd SFC	4.3.2009	27.2.2010	11	23-3-2010	one	2010-11 to 2014-15	
	4 th SFC	15.6.2012	15-5- 2013	12	Under consideration		2015-16 to 2019-20	

Sl, No.	State	Date of Constitution	Date of Submission	Time taken for submission (in Months) ¹	Date of Submission of ATR	Time taken to submit ATR (in Months)	Award Period	Remarks
25	Tamil Nadu							
	1 st SFC	23.4.1994	29.11.1996	30	28.4.1997	5	1997-98 to 2001-02	
	2 nd SFC	1.12.1999	21.5.2001	14	8.5.2002	12	2002-03 to 2006-07	
	3 rd SFC	1.12.2004	30.9.2006	21	10.5.2007	8	2007-08 to 2011-12	
	4 th SFC	1.12.2009	29.9.2011	22	14.05.2013	21	2012-13 to 2016-17	
26	Tripura							
	1 st SFC	RLBs – 23.4.1994	RLBs- 12.1.1996	21	Feb 1997	13	ULBs-Jan 1997 to till date	
		ULBs- 19.8.1996	ULBs- 17.9.1999	36	ULBs- 27.11.2000	14	ULBs-1999-00 to 2003-04	
	2 nd SFC	29.10.1999	10.4.2003	42	April 2003	62	2003-04 to 2009-10	
	3 rd SFC	28.3.2008	Oct. 2009	19			2010-11 to 2014-15	
	4 th SFC	6.3.2013	Awaited					
27	Uttar Pradesh							
	1 st SFC	April 1994	26.12.1996	34	20.1.1998	13	1997-98 to 2000-01	
	2 nd SFC	25 th February, 2000	30.6.2002	28	30.4.2004	22	2001-02 to 2005-06	
	3 rd SFC	23.12.2004	29.8.2008	44	15.2.2010	18	2006-07 to 2010-11	
	4 th SFC	19.12.2011	Awaited				2011-16	
28	Uttarakhand							
	1 st SFC	31.3.2001	29.6.2002	15	3.7.2004	25	2001-02 to 2005-06	
	2 nd SFC	30.4.2005	7.6.2006	14	5.10.2006	4	2006-07 to 2010-11	
					24.3.2011			
	3 rd SFC	2.12.2009	13-6-2011	18	Fin. Rec.22-5-12	11	2011-12 to 2015-16	
					Gen. Rec. Not yet			
	4 th SFC							
29	West Bengal							

Sl, No.	State	Date of Constitution	Date of Submission	Time taken for submission (in Months) ¹	Date of Submission of ATR	Time taken to submit ATR (in Months)	Award Period	Remarks
	1 st SFC	13.5.1994	27.12.1995	19	22.7.1996	8	1996-97 to 2000-01	
	2 nd SFC	14.7.2000	6.2.2002	18	15.7.2005	41	2001-02 to 2005-06	
	3 rd SFC	22.2.2006	31.10.2008	32	16.7.2009	9	2009-10 to 2012.13	
	Reconstitution	3.1.2007						
	4 th SFC	30.4.2013					2013-14 to 2018-19	

Source: Topic Notes submitted by the State Governments to the 14th Finance Commission

Annex 4.2: Status on Constitution of SFC Cell (as per 11 FC Recommendations)

S.No	State	SFC Cell	Present Arrangements
1	Andaman		
2	Andhra Pradesh	?	One Section in C&DMA entrusted with SFC work
3	Arunachal Pradesh		
4	Assam	No	Temporary Cell with minimum staff headed by a Director in Finance Department services FCs and SFCs. Will form the nucleus for future Cell. 4 SFC recommended a permanent Cell headed by a Secretary rank official with 27 staff component.
5	Bihar	Yes	Finance Department
6	Chandigarh		
7	Chhattisgarh	Yes	In the Finance Department not in Panchayati Raj and Urban Development Departments.
8	Dadra & Nagar Haveli		
9	Daman and Diu		
10	Goa	No	
11	Gujarat	No	
12	Haryana	No	Departments requested to form SFC Cells. A Statistical Cell in ULBs created.
13	Himachal Pradesh	No	State Planning Department looks after the work
14	Jammu & Kashmir	Yes	Housing and Urban Development and Rural Development Departments
15	Jharkhand		
16	Karnataka	Yes	SFC Cell in Finance Department
17	Kerala	Yes	In 1996 as recommended by the First Kerala SFC. Acts as a secretariat for SFCs.
18	Lakshdweep		
19	Madhya Pradesh	Yes	Economic Planning and Analysis Unit of Finance Department
20	Maharashtra	Yes	In rural Development Department
21	Manipur	No	FC Cell in Revenue Department
22	Meghalaya	No	Finance (Economic Affairs) Department strengthened to cater to the works relating to FC
23	Mizoram	Yes	Full-fledged Finance Commission and Monitoring Cell in Finance Department
24	Nagaland		
25	NCT of Delhi		
26	Odisha		
27	Puducherry		
28	Punjab	No	Directorate of Financial Resources and Economic Intelligence in Finance Department
29	Rajasthan	No	Separate Cell in the Economic Affairs Division of Finance Department functions as Administrative Department of SFCs. It prepares ATRs, monitors implementation SFC recommendations, handles release of grants as per SFC recommendations

S.No	State	SFC Cell	Present Arrangements
30	Sikkim	Yes	Set up in the Finance, Revenue and Expenditure Department
31	Tamil Nadu	No	A Section in Finance Department looks after issues of SFCs, constitution, ATRs, follow up action on SFC recommendations, SFC Website, etc.
32	Tripura	No	Panchayati Raj Directorate provides support
33	Uttar Pradesh	No	Finance Resources (Finance Commission) Section of Finance Department assisted by the Directorate of Fiscal Planning and Resources
34	Uttarakhand		Finance Commission Directorate since 2001
35	West Bengal	no	

Source: Topic Notes submitted by the State Governments to the 14th Finance Commission

Annex 4.3: Creation of Database on Finances as per Recommendation of 11th Finance Commission

S.No.	States	Status
1.	Andhra Pradesh	<ul style="list-style-type: none"> An accounting module is deployed in all the ULBs for computerization of accounts, starting from F.Y. 2009-10 in Double Entry Accrual Based Accounting System which is compliant with the National Municipal Accounting Manual. Due to the module, the details of finances of ULBs are available online at erp.cgg.gov.in from F.Y. 2009-10.
2.	Bihar	<ul style="list-style-type: none"> Management Information System (MIS) cell is established in the Urban Development & Housing Department, which collects and analyze the data as per requirement. It is proposed to collect PT through online software, which would also support in creating database with regard to PT.
3.	Assam	<ul style="list-style-type: none"> Funds mainly utilised for upgradation of database at the head quarters without much success due to various reasons
4.	Chhattisgarh	<ul style="list-style-type: none"> No information is provided
5.	Goa	<ul style="list-style-type: none"> No information is provided
6.	Gujarat	<ul style="list-style-type: none"> Accrual based double entry accounting system was introduced in all ULBs Gujarat Municipal Finance Board has created a Data Base for maintaining Finance details of ULBs
7.	Haryana	<ul style="list-style-type: none"> Under EFC grants computer were purchased and infrastructure was created for maintenance of data base at ULBs and Directorate level.
8.	Himachal Pradesh	<ul style="list-style-type: none"> Funds earmarked to the tune of Rs.3.83 lacs were utilised for the purchase of 10 computers which were provided to different local bodies for maintenance of accounts and audit and development of database
9.	Karnataka	<ul style="list-style-type: none"> The creation of database is accomplished in all the ULBs (no further information is available)
10.	Kerala	<ul style="list-style-type: none"> 'Saankhya' Software is used to create database relating to Local Government Finance
11.	Madhya Pradesh	<ul style="list-style-type: none"> Database has already been created in 14 Municipal Corporations & work is in progress in rest of the ULBs
12.	Maharashtra	<ul style="list-style-type: none"> The process of creation of database relating to finance of local bodies is in progress
13.	Manipur	<ul style="list-style-type: none"> Steps have been taken since 2003-04, for the creation of database and maintenance of accounts as per the recommendations of the EFC/TFC
14.	Punjab	<ul style="list-style-type: none"> No data base relating to the finances of Urban Local Bodies is maintained as no such cell or specific branch is existing in the Department. The data is procured and consolidated as per the need and convenience
15.	Rajasthan	<ul style="list-style-type: none"> Information has been collected from ULBs in prescribed formats as suggested by 11th FC
16.	Sikkim	<ul style="list-style-type: none"> ULBs were not formed during the tenure of 11th Finance Commission
17.	Tamil Nadu	<ul style="list-style-type: none"> Data base on the audited accounts of Municipalities and Corporations for the years from 2002-2003 to 2009 has been created and in respect of Town Panchayats, for the years from 2002-2003 has been created. Creation of data base for subsequent years is to be taken up
18.	Tripura	<ul style="list-style-type: none"> Necessary funds were provided to all ULBs for creation of data base relating to the finances of ULBs which are under implementation
19.	Uttar Pradesh	<ul style="list-style-type: none"> Computerization is being introduced in ULBs in phases. The EFC had

S.No.	States	Status
		<p>recommended creation of a nation-wide data base relating to finances of urban local bodies for which an amount of Rs. 49.41 lakh had been earmarked for the ULBs in the State under URIF plans.</p> <ul style="list-style-type: none"> • For the computerization of municipal records, it was decided to develop software packages for five major modules, covering 16 local administrative activities - (1)revenue/tax system (2)personnel management system (3)for maintenance of birth and death registers, census operations and electoral roll compilation (4)cashbook/accounting manuals, budgeting and annual accounts and (5)management of inventory property and vehicles of the local bodies. • Establish Computer Information Cell in each local body and State Coordinating Cell at the Directorate level and Rs. 49.41 lakh have been used for the creation & maintenance of data base relating to finances of Local Bodies.
20.	Uttrakhand	<ul style="list-style-type: none"> • The ULBs were provided with computers to create their own data bases. • Due to small ULBs and lack of qualified manpower to handle the computers using appropriate softwares and programmes, very little progress has been made in collecting and maintaining data base relevant for raising resources
21.	West Bengal	<ul style="list-style-type: none"> •

Source: Topic Notes submitted by the State Governments to the 14th Finance Commission

Annex 5.1: State-wise Share of Different Components of Municipal Revenues to Total Revenues – (In %)

#	State	Tax		Non-tax		GoI Transfers		FC Transfers		Assign+ Devo		State Grants		Others	
		2009-10	2012-13	2009-10	2012-13	2009-10	2012-13	2009-10	2012-13	2009-10	201-2-13	2009-10	2012-13	2009-10	2012-13
1	Andhra Pradesh	28.2	33.5	21.1	24.3	29.8	7.5	2.0	0	10.3	16.3	9.5	18.4	NA	NA
2	Arunachal Pradesh	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	13.1	14.9	11.9	14.7	3.7	5	6.6	6.9	20.1	23.3	7.2	0	37.5	35.2
4	Bihar	17.5	13.2	5.1	5.2	9.6	9.2	28.3	19.2	14.7	18.5	33.9	34	0.6	0.8
5	Chhattisgarh	NA	NA	NA	NA	25.8	NA	NA	NA	29.5	NA	44.6	NA	NA	NA
6	Goa	41.8	0	5.9	NA	0.2	41.2	4.1	0	0.0	0	72.9	58.8	NA	NA
7	Gujarat	20.4	18.8	9.6	12.1	13.6	3.5	1.2	1.9	4.7	9.5	53.6	47.7	2.2	6.5
8	Haryana	16.7	18.5	35.2	24.3	8.8	9	4.6	5.9	29.2	13.3	10.8	24.3	4.6	4.9
9	Himachal Pradesh	9.5	0	22.2	NA	28.1	34.1	1.0	21.7	0.8	0	40.6	44.2	0.0	0
10	Jammu & Kashmir	6.0	6.1	7.9	5.5	24.2	30.7	1.8	0.8	0.0	NA	66.1	56.9	0.0	0
11	Jharkhand	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	29.4	20.2	8.1	8.8	7.4	10.5	2.6	7.3	53.7	53.2	NA	NA	NA	NA
13	Kerala	13.8	9.8	5.7	5.9	47.5	32	2.1	7.1	35.1	45.1	NA	NA	NA	NA
14	Madhya Pradesh	8.6	10	9.0	8.6	9.7	5.3	1.2	3.5	66.0	66.8	3.3	2.4	2.2	3.4
15	Maharashtra	85.1	53.2	37.3	29.9	4.6	2.3	1.7	1.5	1.2	1.1	11.3	8.7	6.8	3.4
16	Manipur	0.1	0.1	14.8	23.5	NA	NA	21.2	6.7	14.9	23.7	49.0	45.9	NA	NA
17	Meghalaya	34.1	3.6	25.1	7.6	NA	NA	27.3	76	NA	NA	14.7	12.8	NA	NA
18	Mizoram	NA	NA	NA	13.6	NA	NA	76.9	68.4	NA	NA	23.1	18	NA	NA
19	Nagaland	267.5	34.3	64.7	6.8	0.0	52	28.8	7	0.0	0	6.5	0	NA	NA
20	Odisha	12.8	10.2	9.1	9.2	39.5	34.3	3.8	7.1	21.9	20.3	14.6	13.4	3.6	5.5
21	Punjab	152.0	69.2	39.5	16.8	22.5	3.6	2.5	5.3	0.0	0	12.7	2.8	1.1	2.3
22	Rajasthan	6.1	7	33.3	32.1	5.1	4.3	3.8	7.7	0.4	0	52.8	47.7	3.0	1.3
23	Sikkim	NA	6.8	NA	54.9	NA	NA	NA	2.8	NA	NA	NA	26.1	NA	9.4
24	Tamil Nadu	30.3	21.6	15.6	12	8.2	2.1	2.5	4.5	41.0	46.4	5.7	10.2	3.5	3.2
25	Tripura	6.8	5	17.0	3.2	11.0	17.2	1.7	5.6	36.7	51.1	27.8	16.8	2.7	1.1
26	Uttar Pradesh	12.8	10.8	6.8	5.6	NA	NA	2.6	10.4	57.4	54.7	NA	NA	21.8	18.6
27	Uttarakhand	12.1	5.9	15.1	3.4	0.0	0	0.0	7.6	76.6	69.3	0.0	0	0.3	13.8
28	West Bengal	16.6	20.1	22.2	19.1	6.4	9.7	2.2	4	4.2	5.6	49.8	40.6	0.0	0.8
	India	41.3	32	21.2	19.7	10.6	5.6	2.1	3.9	20.2	19.2	18.3	15.3	4.9	4.4

Source: Statements Submitted by the state governments to the 14 FC.

Annex 5.2: Municipal Own Sources of Revenue – Property Tax (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita
1	Andhra Pradesh	491	1348	22.4	914	164	268	10.4	304	8	26	28.4	471	662	1642	19.9	681
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	26	45	12.2	472	10	34	27.2	207	4	17	33.3	199	40	96	19.3	279
4	Bihar - 2	5	15	23.2	13	NA	NA	NA	NA	NA	NA	NA	NA	5	15	23.2	13
5	Chhattisgarh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Goa - 4	4	NA	14.3	945	NA	NA	2.0	229	NA	NA	0.0	0	4	NA	39.7	346
7	Gujarat - 7	419	706	11.0	479	355	596	10.9	677	NA	NA	0.0	0	773	1302	11.0	543
8	Haryana	59	179	24.8	778	21	19	-1.8	47	0	0	0.0	0	80	198	19.9	250
9	Himachal Pradesh	5	NA	6.8	401	4	NA	10.2	147	1	NA	8.4	68	10	NA	8.3	197
10	Jammu & Kashmir	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	521	1207	18.3	947	81	137	11.0	271	14	14	0.4	30	616	1357	17.1	606
13	Kerala	24	42	12.2	159	94	184	14.3	617	0	0	0.0	0	118	226	13.9	402
14	Madhya Pradesh	182	355	14.3	410	5	9	11.6	15	2	2	7.6	5	188	366	14.2	193
15	Maharashtra - 4	3656	6276	11.4	1787	255	337	5.7	289	NA	NA	NA	NA	3911	6614	11.1	1413
16	Manipur - 1	NA	NA	NA	NA	0.05	0.01	-27.5	0	NA	NA	NA	NA	0.05	0.01	-27.5	0
17	Meghalaya - 1, 5, 6	NA	NA	NA	NA	2	1	-23.9	48	NA	NA	NA	NA	2	1	-23.9	13
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	0.0	0	NA	NA	NA	NA	NA	NA	0.0	0
19	Nagaland - 1, 3	NA	NA	NA	NA	NA	NA	0.0	0	NA	NA	NA	NA	NA	NA	0.0	0
20	Odisha	19	39	15.2	211	18	34	13.1	122	2	42	85.5	269	40	115	23.7	186
21	Punjab	88	153	11.6	349	38	41	1.1	86	3	4	3.1	63	130	197	8.7	203
22	Rajasthan	7	29	30.8	45	2	10	40.3	15	2	9	31.4	28	11	47	32.6	30
23	Sikkim	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
24	Tamil Nadu	417	765	12.9	773	211	317	8.5	289	121	121	-0.1	134	749	1203	9.9	402
25	Tripura - 1	NA	NA	NA	NA	2	3	9.7	76	0.20	0.37	13.0	14	2	3	10.0	51
26	Uttar Pradesh	324	641	14.6	376	36	63	11.6	39	5	8	11.6	11	365	712	14.3	174
27	Uttarakhand	3	4	5.7	68	7	8	3.5	52	1	1	3.0	18	10	13	4.1	50
28	West Bengal	341	864	20.5	1170	101	140	6.7	102	0.03	0.13	34.5	15	442	1004	17.8	475
	Total	6590	12666	14.0	813	1407	2201	9.4	206	161	243	8.6	70	8159	15110	13.1	517

Source: Statements submitted by the State Governments to the 14th Finance Commission

- 1 - No Municipal Corporation in the State
- 2 - Fig for total ULBs given and no bifurcation on tier wise
- 3 - Not Applicable
- 4 - Fig for Nagar Panchayats included in Municipality
- 5 - No Nagar Panchayat
- 6 - Fig for Municipal Boards is given in Municipality
- 7 - Fig for Nagar Panchayat not provided
- # Data not provided to the 14 FC, NA - Not Available

Annex 5.3: Municipal Own Sources of Revenue – Other Taxes (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita
1	Andhra Pradesh	29	34	3.4	23	5	6	3.4	6	0.30	0.40	5.9	7	33	40	3.4	16
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Bihar - 2	1	1	3.3	1	NA	NA	NA	NA	NA	NA	NA	NA	1	1	3.3	1
5	Chhattisgarh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Goa, 4	2	NA	35.3	803	NA	NA	-45.9	122	NA	NA	NA	NA	2	NA	56.1	233
7	Gujarat - 6	1218	315	-23.7	213	107	220	15.6	250	NA	NA	NA	NA	1325	534	-16.6	223
8	Haryana	29	80	22.6	348	39	80	15.6	198	0	0	0.0	0	68	161	18.8	202
9	Himachal Pradesh	1	NA	-0.4	41	2	NA	12.0	77	0.02	NA	10.7	3	3	NA	9.0	55
10	Jammu & Kashmir	4	8	16.5	43	14	25	13.2	547	NA	NA	NA	NA	17	33	13.9	104
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	84	69	-3.8	54	9	13	6.6	26	2	4	19.2	9	95	86	-1.9	38
13	Kerala	7	0	73.2	249	21	0	62.3	491	0	0	0.0	0	28	0	65.3	377
14	Madhya Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	Maharashtra - 3	7319	12407	11.1	3533	160	286	12.3	245	NA	NA	0.0	NA	7480	12693	11.2	2712
16	Manipur - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	Meghalaya - 1, 4, 5	NA	NA	NA	NA	1	1	-9.1	50	NA	NA	NA	NA	1	1	-9.1	14
18	Mizoram - 1, 4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.0	0
19	Nagaland - 1	NA	NA	NA	NA	6	11	13.4	412	3	7	14.1	264	9	17	13.7	339
20	Odisha	10	10	0.9	56	33	66	15.0	239	1	9	48.2	58	44	86	14.2	139
21	Punjab	450	795	12.0	1816	273	504	13.0	1069	19	69	29.7	1110	743	1368	13.0	1408
22	Rajasthan	19	28	8.8	45	32	94	24.0	144	24	80	27.2	265	75	202	22.0	128
23	Sikkim	NA	0.26	0.0	26	NA	0.06	-14.3	49	NA	0.35	-37.6	99	NA	1	-13.7	45
24	Tamil Nadu	93	258	22.7	261	39	73	13.3	66	75	88	3.4	98	206	418	15.2	140
25	Tripura - 1	NA	NA	NA	NA	0.49	2	29.6	45	0.39	19	117.0	690	1	20	87.7	305
26	Uttar Pradesh	16	46	23.1	27	7	25	27.8	16	4	5	4.7	6	27	76	22.6	19
27	Uttarakhand	1	1	10.6	17	9	7	-5.8	44	0.37	1	18.9	21	10	9	-3.1	34
28	West Bengal	20	31	9.1	42	20	25	5.2	19	0.00	0.13	164.9	14	40	56	7.3	27
	Total	9302	14083	8.6	952	777	1437	13.1	145	129	282	17.0	90	10207	15801	9.1	578

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State

2 - Fig for total ULBs given and no bifurcation on tier wise

3 - Fig for Nagar Panchayats included in Municipality

4 - No Nagar Panchayat

5 - Fig for Municipal Boards is given in Municipality

6 - Fig for Nagar Panchayat not provided, # Data not provided to the 14 FC, NA - Not Available

Annex 5.4: Municipal Own Sources of Revenue – Non Taxes (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita
1	Andhra Pradesh	514	1037	15.1	703	83	153	13.0	173	7	27	30.7	487	604	1217	15.0	505
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	2	8	28.5	86	17	61	29.7	374	6	25	31.7	299	25	94	30.1	275
4	Bihar - 2	5	6	4.0	6	NA	NA	NA	NA	NA	NA	NA	NA	5	6	4.0	6
5	Chhattisgarh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Goa - 4	4	NA	13.5	835	NA	NA	NA	NA	NA	NA	NA	NA	4	NA	13.5	137
7	Gujarat - 6	400	977	19.5	663	101	211	15.8	240	NA	NA	NA	NA	502	1188	18.8	496
8	Haryana	137	360	21.3	1564	39	111	23.5	273	0	0	0.0	0	176	471	21.8	594
9	Himachal Pradesh	12	NA	4.5	856	14	NA	9.9	550	2	NA	19.2	412	29	NA	8.6	603
10	Jammu & Kashmir	9	19	15.3	106	9	11	4.7	234	NA	NA	NA	NA	18	30	10.7	94
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	171	578	27.5	454	43	46	1.3	92	4	6	8.3	13	219	630	23.6	281
13	Kerala	29	72	19.8	273	38	65	11.3	218	0	0	0.0	0	67	137	15.3	244
14	Madhya Pradesh	146	289	14.5	333	11	19	12.1	31	5	9	11.3	21	162	316	14.3	167
15	Maharashtra - 3	5186	10581	15.3	3014	122	268	17.1	230	NA	NA	NA	NA	5308	10850	15.4	2319
16	Manipur - 1	NA	NA	NA	NA	1	2	12.1	43	0.04	0.11	22.4	6	1	2	12.6	32
17	Meghalaya - 1, 4, 5	NA	NA	NA	NA	8	2	-23.6	209	NA	NA	NA	NA	8	2	-23.6	57
18	Mizoram - 1, 4	NA	NA	NA	NA	NA	2.48	252.1	NA	NA	NA	NA	NA	NA	2.48	252.1	43
19	Nagaland - 1	NA	NA	NA	NA	1	2	8.6	73	1	2	10.9	62	2	3	9.6	68
20	Odisha	3	8	22.6	42	3	80	93.3	289	1	91	135.5	591	7	179	91.0	290
21	Punjab	115	164	7.4	375	112	202	12.4	429	6	13	18.0	215	233	380	10.2	391
22	Rajasthan	193	274	7.3	435	107	472	34.7	726	115	398	28.2	1321	414	1144	22.5	723
23	Sikkim	NA	4	155.0	415	NA	0.37	330.1	304	NA	1	117.6	256	NA	5	152.7	368
24	Tamil Nadu	233	487	15.9	492	114	290	20.4	263	121	123	0.3	136	468	899	13.9	301
25	Tripura - 1	NA	NA	NA	NA	4	10	19.5	243	1	5	38.6	203	5	15	24.6	227
26	Uttar Pradesh	82	230	23.0	135	73	130	12.2	81	28	50	12.0	64	183	410	17.5	100
27	Uttarakhand	2	1	-12.7	15	16	8	-14.1	48	2	4	9.7	95	20	12	-9.5	48
28	West Bengal	502	549	1.8	743	171	458	21.7	335	0.09	0.25	22.3	27	674	1007	8.4	476
	Total	7745	15644	15.1	992	1088	2604	19.1	243	301	754	20.2	215	9134	19002	15.8	640

Source: Statements submitted by the State Governments to the 14th Finance Commission

- 1 - No Municipal Corporation in the State
- 2 - Fig for total ULBs given and no bifurcation on tier wise
- 3 - Fig for Nagar Panchayats included in Municipality
- 4 - No Nagar Panchayat
- 5 - Fig for Municipal Boards is given in Municipality
- 6 - Fig for Nagar Panchayat not provided
- # Data not provided to the 14 FC
- NA - Not Available

Annex 5.5: Collection of Assigned Taxes (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita
1	Andhra Pradesh	432	807	16.3	548	94	156	8.9	177	11	38	27.8	675	537	1001	15.3	415
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Bihar	0	0	0.0	0	1	2	-7.1	4	0	0	32.2	4	1	2	-9.5	2
5	Chhattisgarh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Goa - 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Gujarat - 4	93	191	14.2	130	62	95	15.1	108	NA	NA	0.0	0	155	286	14.5	119
8	Haryana - 2, 7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	Himachal Pradesh - 8	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
10	Jammu & Kashmir	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka - 9	108	319	16.9	250	16	36	8.3	72	2	4	9.7	8	127	358	15.8	160
13	Kerala	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
14	Madhya Pradesh - 2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	Maharashtra - 10	749	1782	17.9	507	73	141	0.1	120	NA	NA	NA	NA	822	1923	17.5	411
16	Manipur - 1	NA	NA	NA	NA	1	NA	-22.1	42	0	NA	16.7	1	1	NA	-22.0	30
17	Meghalaya - 1, 5, 6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland- 1, 3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha	629	1486	17.7	8024	629	1486	17.7	5348	629	1486	17.7	9620	1888	4459	17.7	7219
21	Punjab	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
22	Rajasthan	0	0	-22.7	9	0	0	-24.0	2	0	0	0.0	0	0	0	-3.0	4
23	Sikkim	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
24	Tamil Nadu - 2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
25	Tripura - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
26	Uttar Pradesh	153	NA	12.8	116	63	NA	3.1	50	4	NA	17.9	24	220	NA	9.9	72
27	Uttarakhand	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
28	West Bengal 4	831	NA	14.2	1845	NA	NA	NA	NA	NA	NA	NA	NA	831	NA	14.2	0
	Total	2995	4585	8.9	493	940	1916	14.2	377	646	1527	17.4	1216	4582	8029	11.4	512

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State, 2 - Collection figures are not provided but transfer data is given

3 - Not Applicable, 4 - Fig for Nagar Panchayat not provided, 5 - No Nagar Panchayat, 6 - Fig for Municipal Boards is given in Municipality

7 - Against 3rd SFC recommendation of global sharing @ 4% of State own total tax revenue excluding excise duty and LADT to Local Bodies after retaining 1.25% as collection charges of Govt. the State Govt. accepted 3% for 2008-09 and 2009-10 and 2% for 2006-07, 2007-08 and 2010-11 for devolution between PRIs and ULBs in the ratio 65:35 respectively.

8 - State Govt. has not assigned any particular tax for collection by ULBs. However, ULBs are getting share from Cess on liquor & electricity tax.

9 - Collection - 24% is levied on Property Tax. i.e. Health Cess - 15%, Library Cess - 6%, Beggary Cess - 3%, Amount Passed on - 10% is retained in Urban Local Bodies as handling charges from Assigned Taxes", 10 - Fig for Nagar Panchayats included in Municipality, # Data not provided to the 14 FC, NA - Not Available

Annex 5.5 A: Transfer of Assigned Taxes (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita
1	Andhra Pradesh	389	0	18.0	448	85	0	8.7	145	10	0	32.7	552	484	0	16.6	340
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Bihar	0	0	0.0	0	1	34	87.0	90	0	0	0.0	0	1	34	87.0	31
5	Chhattisgarh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Goa - 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Gujarat - 4	100	169	13.1	115	77	110	7.3	124	NA	NA	NA	NA	177	278	10.6	116
8	Haryana - 2, 11	14	NA	179.8	2167	141	NA	50.3	1272	NA	NA	NA	NA	155	NA	74.5	1282
9	Himachal Pradesh - 8	1	NA	-11.6	22	1	NA	30.2	15	0	NA	-23.0	14	3	NA	-25.3	17
10	Jammu & Kashmir - 10	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka - 9	11	32	16.9	25	2	4	8.3	7	0.18	0.37	9.1	1	13	36	15.8	16
13	Kerala	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
14	Madhya Pradesh - 2, 7	560	1543	18.3	1781	401	1021	16.5	1668	297	755	16.6	1798	1259	3319	17.4	1749
15	Maharashtra - 12	14	169	65.7	48	50	101	11.2	87	NA	NA	NA	NA	64	270	29.9	58
16	Manipur - 1	NA	NA	NA	NA	1	NA	22.1	42	0	NA	16.7	1	1	NA	-22.0	30
17	Meghalaya - 1, 5, 6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland- 1, 3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha	87	220	18.3	1189	65	200	20.7	719	53	146	23.4	944	206	566	20.4	916
21	Punjab	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
22	Rajasthan	0	0	45.6	9	0	0	43.1	2	0	0	0.0	0	0	0	31.2	4
23	Sikkim	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
24	Tamil Nadu - 2	199	208	4.8	211	197	280	9.7	255	148	124	-3.8	137	544	612	4.5	205
25	Tripura - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
26	Uttar Pradesh	153	0	12.8	116	63	NA	3.1	50	4	NA	17.9	24	220	NA	9.9	72
27	Uttarakhand	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
28	West Bengal - 4	31	NA	3.7	66	45	NA	3.1	52	NA	NA	NA	NA	76	NA	3.3	56
	Total	1559	2341	8.5	182	1129	1749	7.8	259	513	1026	12.4	399	3201	5116	8.9	250

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State, 2 - Collection figures are not provided but transfer data is given

3 - Not Applicable, 4 - Fig for Nagar Panchayat not provided, 5 - No Nagar Panchayat, 6 - Fig for Municipal Boards is given in Municipality

7 - 1% of Tax revenue of State, 8 - State Govt. has not assigned any particular tax for collection by ULBs. However, ULBs are getting share from Cess on liquor & electricity tax.

9 - Collection - 24% is levied on Property Tax. i.e. Health Cess - 15%, Library Cess - 6%, Beggary Cess - 3%, Amount Passed on - 10% is retained in ULB as handling charges from Assigned Taxes

10 - 10% aggregate of proceeds of tax comprising the divisible pool from state tax

11 - Against 3rd SFC recommendation of global sharing @ 4% of State own total tax revenue excluding excise duty and LADT to Local Bodies after retaining 1.25% as collection charges of Govt. the State Govt. accepted 3% for 2008-09 and 2009-10 and 2% for 2006-07, 2007-08 and 2010-11 for devolution between PRIs and ULBs in the ratio 65:35 respectively.

12 - Fig for Nagar Panchayats included in Municipality, # Data not provided to the 14 FC, NA - Not Available

Annex 5.6: State Grant-in-Aid (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita
1	Andhra Pradesh	174	553	26.0	375	110	350	26.0	397	5.8	18.4	26.0	331	290	921	26.0	382
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	28	0	-4.2	241	0	0	0.0	0	0	0	0.0	0	28	0	-4.2	68
4	Bihar - 2	14	41	23.9	37	NA	NA	NA	NA	NA	NA	NA	NA	14	41	23.9	37
5	Chhattisgarh	182	0	3.5	634	50	0	3.9	478	55	0	21.7	940	287	0	7.8	669
6	Goa - 4	2.6	12.7	37.5	1785	37	48	5.4	1313	NA	NA	NA	NA	39	60	9.0	1391
7	Gujarat - 6	1345	3930	23.9	2667	349	741	16.2	841	NA	NA	NA	NA	1694	4671	22.5	1948
8	Haryana	44	327	49.6	1419	26	145	40.9	356	0	0	0.0	0	70	472	46.5	595
9	Himachal Pradesh	13	16	4.4	966	25	46	12.9	1202	14	14	0.0	1159	52	76	7.9	1135
10	Jammu & Kashmir	92	193	16.0	1085	57	113	14.7	2435	NA	NA	NA	NA	149	306	15.5	969
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
13	Kerala	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
14	Madhya Pradesh	20	23	2.7	27	32	39	3.9	63	26	28	1.4	66	78	90	2.8	47
15	Maharashtra - 3	241	753	25.6	214	970	2390	19.8	2046	NA	NA	0.0	NA	1211	3143	21.0	672
16	Manipur - 1	NA	NA	NA	NA	3.6	3.8	1.3	84	0.2	0.2	0.0	10	3.8	4.0	1.2	62
17	Meghalaya - 1, 4, 5	NA	NA	NA	NA	1.8	3.6	15.6	350	NA	NA	NA	NA	1.8	3.6	15.6	96
18	Mizoram - 1, 4	NA	NA	NA	NA	NA	3.3	69.2	0	NA	NA	NA	NA	NA	3.3	69.2	57
19	Nagaland - 1	NA	NA	NA	NA	0.1	0.0	-18.4	2	0.2	0.0	-4.4	8	0.3	0.0	-8.1	5
20	Odisha	128	133	0.7	717	19	70	30.4	251	18	60	26.7	390	165	263	9.7	425
21	Punjab	164	34	-27.0	77	18	25	7.2	54	2.4	3.7	9.4	60	184	63	-19.3	65
22	Rajasthan	273	601	17.1	956	250	515	15.5	791	0	585	23.8	1943	523	1701	26.6	1076
23	Sikkim	NA	2	-20.8	162	NA	0.3	-11.2	213	NA	1	-15.1	199	NA	3	-18.5	175
24	Tamil Nadu	117	372	26.1	376	38	255	46.6	232	54	141	21.1	156	209	768	29.8	257
25	Tripura - 1	NA	NA	NA	NA	4	49	61.9	1224	6	32	37.6	1164	11	81	49.5	1200
26	Uttar Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
27	Uttarakhand	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
28	West Bengal	796	1023	5.1	1386	845	1108	5.6	811	2.2	7.8	28.7	866	1644	2139	5.4	1012
	Total	3634	8014	17.1	550	2835	5904	15.8	695	184	890	37.0	370	6653	14809	17.4	631

Source: Statements submitted by the State Governments to the 14th Finance Commission

- 1 - No Municipal Corporation in the State
- 2 - Fig for total ULBs given and no bifurcation on tier wise
- 3 - Fig for Nagar Panchayats included in Municipality
- 4 - No Nagar Panchayat
- 5 - Fig for Municipal Boards is given in Municipality
- 6 - Fig for Nagar Panchayat not provided
- # Data not provided to the 14 FC, NA - Not Available

Annex 5.6 A: Municipal Revenues – Other Sources (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita
1	Andhra Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	31	100	26.3	1037	13	82	43.6	506	9	44	36.7	518	54	226	33.3	658
4	Bihar - 2	0	1.0	80.2	1	NA	NA	NA	NA	NA	NA	NA	NA	0.1	1.0	80.2	1
5	Chhattisgarh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Goa - 4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Gujarat - 6	10	17	10.2	12	71	616	54.3	700	NA	NA	NA	NA	81	633	50.9	264
8	Haryana	1.9	24.5	66.7	106	9	70	51.7	172	0	0	0.0	0	11	95	54.8	119
9	Himachal Pradesh	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
10	Jammu & Kashmir	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
13	Kerala	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
14	Madhya Pradesh	28	72	20.7	83	10	28	22.8	45	13	25	13.8	59	51	124	19.5	65
15	Maharashtra - 3	583	976	10.9	278	95	272	23.5	233	NA	NA	NA	NA	678	1248	13.0	267
16	Manipur - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	Meghalaya - 1, 4, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha	0.5	60	156.0	324	2.0	30	72.3	109	1.2	17.5	71.2	113	4	108	95.9	175
21	Punjab	0.6	8	72.7	19	0.6	37	130.8	78	0.0	7.9	74.2	127	1	53	116.7	55
22	Rajasthan	0	6	-50.6	10	0.0	27	50.5	42	0.0	13.8	258.0	46	0	47	-3.6	30
23	Sikkim	NA	NA	NA	NA	NA	0	-43.5	107	NA	1	27.0	227	NA	1	-23.1	63
24	Tamil Nadu	7	41	41.6	42	46	49	1.4	45	31	153	37.3	169	84	243	23.6	81
25	Tripura - 1	NA	NA	NA	NA	1.3	4.6	29.1	115	0.3	0.6	16.4	23	1.6	5.2	27.1	78
26	Uttar Pradesh	288	1123	31.3	659	103	172	10.8	107	0	61	3.4	78	390	1355	28.3	331
27	Uttarakhand	0	14	0.0	240	0	31	0.0	195	0.5	6.2	65.2	149	0.5	51	151.9	198
28	West Bengal	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
	Total	950	2456	20.9	193	349	1449	32.9	161	55	329	43.8	108	1355	4234	25.6	174

Source: Statements submitted by the State Governments to the 14th Finance Commission

- 1 - No Municipal Corporation in the State
- 2 - Fig for total ULBs given and no bifurcation on tier wise
- 3 - Fig for Nagar Panchayats included in Municipality
- 4 - No Nagar Panchayat
- 5 - Fig for Municipal Boards is given in Municipality
- 6 - Fig for Nagar Panchayat not provided
- # Data not provided to the 14 FC , NA - Not Available

Annex 5.7: Fourth SFCs - Devolution Recommendations

#	State	Devolution Recommendations
1	Assam	<ul style="list-style-type: none"> • 15 percent net proceeds of SOTRs shall form the divisible pool for distribution between the PRIs and ULBs • The rural-urban bifurcation will be made 80 % in proportion to population and 20% in proportion to the density. • Release of funds against devolution and general purpose grant on quarterly basis but it should be expeditious.
2	Bihar	<ul style="list-style-type: none"> • 7.5% of net tax revenue receipts aforsaid be further divided so that 70% is disbursed to PRIs and 30% to ULBs • Share of LBs should be released in two half yearly installments
3	Himachal Pradesh	<ul style="list-style-type: none"> • Based on resource availability and committed expenditure of PRIs and ULBs, SFC recommended a grant of Rs. 85,895.67 lakh of which Rs. 47,647.94 lakhs and Rs. 38,247.73 lakhs is the respective share of PRIs and ULBs.
4	Kerala	<ul style="list-style-type: none"> • 3.5% of SOTR • GPF may be divided among GPs, Municipalities and Corporations in the ratio 75.93:10.02:14.05
5	Rajasthan	<ul style="list-style-type: none"> • Share in state's own net tax revenue (excluding Land Revenue and Entry Tax) (5%) based on the ratio of rural-urban population as per Census 2011 • Land Revenue (100%) to GPs in proportion to latest available population. • Entry Tax (25%) in 40:60 ratio to PRIs and ULBs respectively • Royalty on Minerals (3%) to be distributed among all GPs in proportion to their population as per latest available Census. • Cess on Excise duty (2%) to be distributed among the PRIs and ULBs based on the ratio of rural-urban population • Surcharge on SD (10%) based on the ratio of rural-urban population
6	Sikkim	<ul style="list-style-type: none"> • 2.5% of the divisible pool of taxes for vertical sharing to the ULBs and PRIs • The vertical sharing ratio between rural and urban local bodies be 75 : 25 based on the provision rural-urban population figures of Census of India 2011
7	Tamil Nadu	<ul style="list-style-type: none"> • 10% of the net SOTR • The vertical sharing ratio between rural and urban local bodies be 56 : 44

Source: 4th SFC Reports of Respective States

Annex 5.8: SFC Devolutions - Recommendations (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita
1	Andhra Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	26	35	-11.2	361	46	56	-12.9	348	27	29	-14.6	347	99	120	-12.9	351
4	Bihar	0	0	0.0	0	1	0	11.7	8	0	0	0.0	0	1	0	11.7	3
5	Chhattisgarh	313	514	11.0	1557	99	163	11.0	1333	110	180	11.0	1402	522	856	11.0	1476
6	Goa - 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Gujarat - 4	56	609	40.0	413	17	67	17.7	76	NA	NA	NA	NA	73	675	36.4	282
8	Haryana -2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	Himachal Pradesh	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
10	Jammu&Kashmir-2, 9	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.0	NA
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	670	1797	19.0	1411	1004	2693	19.0	5356	300	804	19.0	1736	1973	5295	19.0	2364
13	Kerala	195	0	21.4	1638	211	0	25.3	1739	0	0	0.0	0	407	0	23.5	1691
14	Madhya Pradesh -2, 8	NA	NA	NA	NA	NA	NA	NA	NA	0	0	0.0	0	0	0	0.0	0
15	Maharashtra - 10	0	0	0.0	0	0	0	0.0	0	NA	NA	0.0	NA	0	0	0.0	0
16	Manipur - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	Meghalaya - 1 , 5, 6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	0.0	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland- 1, 3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha - 7	NA	NA	NA	NA	NA	NA	0.0	NA	NA	NA	NA	NA	NA	NA	NA	NA
21	Punjab	88	NA	0.0	200	NA	NA	NA	NA	10	NA	0.0	166	98	NA	0.0	101
22	Rajasthan	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
23	Sikkim	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
24	Tamil Nadu	368	1483	29.2	1500	503	1075	13.8	978	356	1149	23.6	1272	1226	3708	22.0	1239
25	Tripura - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
26	Uttar Pradesh	928	NA	11.7	872	867	NA	13.6	918	303	NA	24.2	942	2098	NA	14.5	903
27	Uttarakhand	21	73	31.4	1265	71	175	21.5	1110	15	45	26.1	1080	108	292	24.3	1140
28	West Bengal 4	21	80	30.9	108	50	156	25.4	114	NA	NA	NA	NA	71	235	27.1	111
	Total	2685	4589	9.4	497	2869	4384	6.9	563	1120	2208	12.2	950	6675	11181	8.9	581

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State, 2 - Recommended amount is not provided, Only Actual Transfer provided

3 - Not Applicable, 4 - Fig for Nagar Panchayat not provided, 5 - No Nagar Panchayat

6 - Fig for Municipal Boards is given in Municipality

7 - Tier-wise separate accounts have not been maintained. Total Recommended amount is provided.

8 - 1% of Tax revenue of State

9 - 10% aggregate of the proceeds of taxes comprising the divisible pool from state taxes viz. sale tax, state excise, taxes on goods & passengers and Motor vehicle tax.

10 - Fig for Nagar Panchayats included in Municipality, # Data not provided to the 14 FC, NA - Not Available

Annex 5.8 A: SFC Devolutions – Actual Transfer (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita
1	Andhra Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	NA	NA	1.4	274	NA	NA	29.0	269	NA	NA	41.6	253	NA	NA	18.8	266
4	Bihar	0	0	0.0	0	1	0	11.7	8	0	0	0.0	0	1	0	11.7	3
5	Chhattisgarh	313	514	11.0	1557	99	163	11.0	1333	110	180	11.0	1402	522	856	11.0	1476
6	Goa - 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Gujarat - 4	71	709	32.9	481	17	67	17.7	76	NA	NA	0.0	NA	88	776	31.1	323
8	Haryana - 2	6	NA	63.2	368	44	NA	-3.0	153	NA	NA	NA	NA	50	NA	15.3	186
9	Himachal Pradesh	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
10	Jammu & Kashmir - 2	92	193	0.1	1085	57	113	12.4	2435	0	0	0.0	0	149	306	12.4	969
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	654	1409	11.8	1106	980	2112	11.8	4201	293	631	11.8	1362	1926	4153	11.8	1854
13	Kerala	195	0	23.1	1586	211	0	25.4	1711	0	0	0.0	0	407	0	24.3	1651
14	Madhya Pradesh - 2	156	386	17.1	445	135	350	18.2	572	112	282	17.5	672	403	1018	17.6	536
15	Maharashtra - 8	0	0	0.0	0	0	0	0.0	0	NA	NA	0.0	NA	0	0	0.0	0
16	Manipur - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	Meghalaya - 1, 5, 6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland- 1, 3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha - 7	0	21	5.9	111	0	32	6.2	115	0	16	6.4	101	0	68	6.2	110
21	Punjab	29	NA	0.0	NA	NA	NA	NA	NA	NA	NA	NA	NA	29	NA	NA	NA
22	Rajasthan	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
23	Sikkim	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
24	Tamil Nadu	345	1463	31.4	1479	472	956	13.4	870	334	988	22.3	1093	1150	3406	22.3	1138
25	Tripura - 1	NA	NA	NA	NA	11	23	11.0	574	2	246	175.9	9080	13	269	77.7	4009
26	Uttar Pradesh	928	NA	11.7	872	867	NA	13.6	918	303	NA	24.2	942	2098	NA	14.5	903
27	Uttarakhand	21	50	22.1	873	71	58	-2.5	370	15	19	6.4	462	108	127	5.3	498
28	West Bengal 4	20	NA	33.9	90	50	NA	21.3	78	NA	NA	NA	NA	71	NA	25.4	81
	Total	2831	4744	8.5	458	3015	3873	2.8	554	1168	2361	13.0	940	7013	10979	7.1	617

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State

2 - Recommended amount is not provided, Only Actual Transfer provided

3 - Not Applicable

4 - Fig for Nagar Panchayat not provided

5 - No Nagar Panchayat, 6 - Fig for Municipal Boards is given in Municipality

7 - Tier-wise separate accounts have not been maintained. Total Recommended amount is provided.

8 - Fig for Nagar Panchayats included in Municipality, # Data not provided to the 14 FC, NA - Not Available

Annex: 5.9: SFC Grant in Aid - Recommendations (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita
1	Andhra Pradesh	147	NA	NA	NA	294	NA	NA	NA	49	NA	NA	NA	489	NA	NA	NA
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	38	56	38.2	582	NA	156	47.0	964	NA	NA	NA	NA	38	212	80.4	618
4	Bihar	0	0	0.0	0	1	45	161.2	118	0	0	0.0	0	1	45	161.2	40
5	Chhattisgarh	29	279	17.5	847	9	88	17.5	725	10	98	17.5	762	49	466	17.5	803
6	Goa -2, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Gujarat -2, 4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	Haryana	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	Himachal Pradesh - 8	8	16	4.8	954	16	39	13.8	1007	7	9	0.3	749	31	64	8.8	948
10	Jammu & Kashmir	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.0	NA	NA	NA	NA	NA
13	Kerala - 7	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
14	Madhya Pradesh - 2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	Maharashtra - 9	0	0	0	0	0	0	0	0	NA	NA	NA	NA	0	0	0	0
16	Manipur - 1	NA	NA	NA	NA	NA	NA	-5.1	148	0.16	NA	1.3	73	0	NA	-4.1	126
17	Meghalaya -1 , 5, 6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland- 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha - 2, 3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
21	Punjab	34	NA	0.0	77	40	NA	0.0	85	5	NA	0.0	76	79	NA	0.0	81
22	Rajasthan	21	NA	37.3	138	17	NA	35.5	98	50	NA	32.2	579	88	NA	34.1	206
23	Sikkim	NA	3	5.4	308	NA	1	25.9	537	NA	2	15.5	423	NA	5	11.3	354
24	Tamil Nadu - 2	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
25	Tripura - 1, 8	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
26	Uttar Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
27	Uttarakhand	NA	NA	NA	NA	NA	1	NA	NA	NA	NA	NA	NA	NA	1	0.0	2
28	West Bengal 4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Total	278	354	0.1	62	376	329	-4.8	97	121	108	-8.1	82	775	792	-3.4	75

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State

2 - Recommended amount is not provided, Only Actual Transfer provided

3 - Tier-wise separate accounts have not been maintained. Total Recommended amount is provided.

4 - Fig for Nagar Panchayat not provided, 5 - No Nagar Panchayat

6 - Fig for Municipal Boards is given in Municipality

7 -As per the recommendation of the Third State Finance Commission, all transfers to Local Bodies has been passings on as develution and hence no grants-in-aid.

8 - Rs. 200 per capita as per latest population as per 1st SFC , 9 - Fig for Nagar Panchayats included in Municipality, # Data not provided to the 14 FC, NA - Not Available

Annex 5.9 A: SFC Grant in Aid – Actual Transfer (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita
1	Andhra Pradesh	22	NA	21.3	39	44	NA	21.3	131	7	NA	21.3	347	74	NA	21.3	80
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	NA	NA	81.3	603	NA	NA	-94.3	13	NA	NA	-94.5	24	NA	NA	-41.4	181
4	Bihar	0	0	0.0	0	2	7	2.4	18	0	0	0.00	0	2	7	2.4	6
5	Chhattisgarh	29	279	17.5	847	9	88	17.5	725	10	98	17.5	762	49	466	17.5	803
6	Goa -2, 5	3	14	17.7	1964	37	52	8.0	1445	0	0	0.0	0	39	66	9.7	1530
7	Gujarat -2, 4	1345	4500	8.4	3054	349	815	14.8	925	NA	NA	0.0	NA	1694	5315	9.3	2217
8	Haryana	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	Himachal Pradesh - 8	8	0	3.1	854	16	0	14.3	901	7	0	-1.9	685	31	0	8.1	851
10	Jammu & Kashmir	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
13	Kerala - 7	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
14	Madhya Pradesh - 2	404	1157	18.8	1336	266	671	15.7	1096	185	473	16.1	1126	856	2301	17.3	1212
15	Maharashtra - 9	0	0	0.0	0	0	0	0.0	0	NA	NA	0.0	NA	0	0	0.0	0
16	Manipur - 1	NA	NA	NA	NA	NA	NA	-5.1	148	0.16	NA	1.3	73	0	NA	-4.1	126
17	Meghalaya -1 , 5, 6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland- 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha - 3	6	9	7.9	49	17	26	8.0	92	18	18	0.3	118	41	53	4.9	86
21	Punjab	27	NA	-14.5	28	39	NA	0.0	0	3	NA	0.0	0	68	NA	-20.4	23
22	Rajasthan	15	NA	39.4	139	12	NA	65.2	116	31	NA	40.1	540	58	NA	41.2	206
23	Sikkim	NA	3	7.3	308	NA	1	25.9	538	NA	2	15.5	423	NA	5	11.3	354
24	Tamil Nadu - 2	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
25	Tripura - 1, 8	NA	NA	NA	NA	4	54	87.7	1347	6	35	33.2	1280	11	89	52.9	1320
26	Uttar Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
27	Uttarakhand	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
28	West Bengal 4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Total	1859	5963	10.2	734	795	1713	14.5	506	268	625	12.5	326	2923	8301	11.2	552

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State

2 - Recommended amount is not provided, Only Actual Transfer provided

3 - Tier-wise separate accounts have not been maintained. Total Recommended amount is provided.

4 - Fig for Nagar Panchayat not provided, 5 - No Nagar Panchayat

6 - Fig for Municipal Boards is given in Municipality

7 -As per the recommendation of the Third State Finance Commission, all transfers to Local Bodies has been passings on as develution and hence no grants-in-aid.

8 - Rs. 200 per capita as per latest population as per 1st SFC , 9 - Fig for Nagar Panchayats included in Municipality, # Data not provided to the 14 FC, NA - Not Available

Annex 5.10: SFC Recommendations - Others (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita
1	Andhra Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Bihar	6	25	9.4	53	0	0	0.0	0	0	0	0.0	0	6	25	9.4	22
5	Chhattisgarh	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
6	Goa - 5	NA	NA	0.0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Gujarat -2, 4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	Haryana	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0.0	NA	NA	NA	NA	NA
9	Himachal Pradesh	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
10	Jammu & Kashmir	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
13	Kerala - 3	0	0	0.0	0	NA	0	786.7	196	0	0	0.0	0	NA	0	786.7	104
14	Madhya Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	Maharashtra - 7	0	0	0.0	0	0	0	0.0	0	NA	NA	0.0	NA	0	0	0.0	0
16	Manipur - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	Meghalaya - 1, 5, 6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland- 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
21	Punjab	0	NA	0.0	0	0	NA	0.0	NA	NA	NA	NA	NA	NA	NA	NA	NA
22	Rajasthan	15	NA	0.0	0	NA	NA	NA	NA	NA	NA	NA	NA	15	NA	0.0	0
23	Sikkim	NA	0	56.5	30	NA	0	88.1	56	NA	0	0.0	40	NA	1	62.1	34
24	Tamil Nadu	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
25	Tripura	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
26	Uttar Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
27	Uttarakhand	NA	NA	NA	NA	NA	NA	NA	NA	1	1	14.9	24	1	1	14.9	4
28	West Bengal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Total	21	25	-5.0	5	0	0.1	-78.2	0	1	1	18.0	1	21	27	-4.4	3

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State

2 - Recommended amount is not provided, Only Actual Transfer provided

3 - Others recommended by SFC - In the financial year 2010-11 , 6.66 crores was transferred to Corporations for the Road Renovation Scheme

4 - Fig for Nagar Panchayat not provided

5 - No Nagar Panchayat

6 - Fig for Municipal Boards is given in Municipality

7 - Fig for Nagar Panchayats included in Municipality, # Data not provided to the 14 FC, NA - Not Available

Annex 5.10 A: SFC Recommendations of Other Sources – Actual Transfers (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita
1	Andhra Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Bihar	6	0	-44.5	0	0	0	0.0	0	0	0	0.0	0	6	0	-44.5	0
5	Chhattisgarh	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
6	Goa - 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Gujarat -2, 4	10	709	121.2	481	71	550	43.5	625	NA	NA	0.0	NA	81	1259	64.7	525
8	Haryana	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	Himachal Pradesh	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
10	Jammu & Kashmir	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
13	Kerala - 3	0	0	0.0	0	0	0	786.7	196	0	0	0.0	0	NA	0	341.3	104
14	Madhya Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	Maharashtra - 7	0	0	0.0	0	0	0	0.0	0	NA	NA	0.0	NA	0	0	0.0	0
16	Manipur - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	Meghalaya -1 , 5, 6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland- 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha - 2	9	46	33.9	247	18	74	34.4	266	10	42	25.1	273	37	162	31.5	262
21	Punjab	NA	NA	0.0	NA	NA	NA	0.0	NA	NA	NA	0.0	NA	NA	NA	0.0	NA
22	Rajasthan	NA	NA	0.0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
23	Sikkim	NA	0	56.5	30	NA	0	88.1	56	NA	0	65.6	40	NA	1	62.1	35
24	Tamil Nadu	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
25	Tripura	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
26	Uttar Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
27	Uttarakhand	NA	NA	NA	NA	NA	NA	NA	NA	1	1	0.0	12	1	1	0.0	2
28	West Bengal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Total	26	755	93.6	104	89	624	42.2	148	10	43	24.6	29	125	1422	56.9	142

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State

2 - Recommended amount is not provided, Only Actual Transfer provided

3 - Others recommended by SFC - In the financial year 2010-11 , 6.66 crores was transferred to Corporations for the Road Renovation Scheme

4 - Fig for Nagar Panchayat not provided

5 - No Nagar Panchayat, 6 - Fig for Municipal Boards is given in Municipality

7 - Fig for Nagar Panchayats included in Municipality

Data not provided to the 14 FC, NA - Not Available

Annex 5.11: Total SFC Recommendations (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita
1	Andhra Pradesh	147	NA	0.0	0	294	NA	0.0	0	49	NA	0	0	489	NA	0	0
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	NA	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	64	91	4.1	943	46	212	13.6	1311	27	29	-14.6	347	137	332	5.7	969
4	Bihar	6	25	9.4	53	1	45	79.1	118	0	0	0.0	0	7	70	30.6	62
5	Chhattisgarh	342	793	13.1	2405	108	251	13.1	2059	120	278	13.1	2164	571	1322	13.1	2279
6	Goa - 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	Gujarat - 4	56	609	40.0	413	17	67	17.7	76	NA	NA	0.0	NA	73	675	36.4	282
8	Haryana - 2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	Himachal Pradesh	8	16	4.8	954	16	39	13.8	1007	7	9	0.3	749	31	64	8.8	948
10	Jammu & Kashmir - 2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	670	1797	19.0	1411	1004	2693	19.0	5356	300	804	19.0	1736	1973	5295	19.0	2364
13	Kerala - 3	195	0	21.4	1638	211	0	25.3	1739	0	0	0.0	0	407	0	23.5	1691
14	Madhya Pradesh - 2	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
15	Maharashtra - 6	0	0	0.0	0	0	0	0.0	0	NA	NA	0.0	NA	0	0	0.0	0
16	Manipur - 1	NA	NA	NA	NA	NA	NA	-5.1	148	NA	NA	1.3	73	0	NA	-4.1	126
17	Meghalaya - 1, 3, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland- 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha - 2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
21	Punjab	122	NA	0.0	0	40	NA	0.0	0	15	NA	0.0	0	177	NA	0.0	0
22	Rajasthan	36	NA	20.5	138	17	NA	35.5	98	50	NA	32.2	579	103	NA	29.0	206
23	Sikkim	NA	3	9.5	338	0	1	28.8	593	NA	2	17.7	463	NA	6	13.6	389
24	Tamil Nadu	368	1483	29.2	1500	503	1075	13.8	978	356	1149	23.6	1272	1226	3708	22.0	1239
25	Tripura	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
26	Uttar Pradesh	928	NA	11.7	872	867	NA	13.6	918	303	NA	24.2	942	2098	NA	14.5	903
27	Uttarakhand	21	73	31.4	1265	71	175	21.5	1113	16	46	25.8	1104	108	293	24.3	1146
28	West Bengal	21	80	30.9	108	50	156	25.4	114	NA	NA	NA	NA	71	235	27.1	111
	Total	2984	4969	8.5	492	3246	4714	5.7	694	1241	2317	10.5	992	7471	12000	7.7	464

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State

2 - Recommended amount is not provided, Only Actual Transfer provided

3 - Fig for Municipal Boards is given in Municipality

4 - Fig for Nagar Panchayat not provided

5 - No Nagar Panchayat

6 - Fig for Nagar Panchayats included in Municipality

Data not provided to the 14 FC, NA - Not Available

Annex 5.11 A: Total SFC Recommendations – Actual Transfers (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita	2007-08	2013-14	CAGR (%)	Per Capita
1	Andhra Pradesh	22	NA	0.0	39	44	NA	0.0	131	7	NA	0.0	347	74	NA	0.0	80
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	0	NA	35.7	876	0	NA	30.6	282	0	NA	44.8	277	0	NA	35.2	447
4	Bihar	6	0	-44.4	0	2	7	-3.5	18	0	0	0.0	0	9	7	-10.1	6
5	Chhattisgarh	342	793	13.1	2405	108	251	13.1	2059	120	278	13.1	2164	571	1322	13.1	2279
6	Goa - 5	3	14	17.7	1964	37	52	8.0	1445	NA	NA	NA	NA	39	66	9.7	1530
7	Gujarat - 4	1427	5918	13.2	4016	437	1431	22.0	1625	NA	NA	NA	NA	1864	7349	14.6	3065
8	Haryana - 2	6	NA	63.2	368	44	NA	-3.3	153	NA	NA	NA	NA	50	NA	15.3	186
9	Himachal Pradesh	8	0	3.1	854	16	0	14.3	901	7	0	-1.9	685	31	0	8.1	851
10	Jammu & Kashmir - 2	92	193	12.4	1085	57	113	12.4	2435	NA	NA	NA	NA	149	306	12.4	969
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	654	1409	11.8	1106	980	2112	11.8	4201	293	631	11.8	1362	1926	4153	11.8	1854
13	Kerala - 3	195	0	23.1	1586	211	0	25.4	1711	0	0	0.0	0	407	0	24.3	1651
14	Madhya Pradesh - 2	560	1543	18.3	1781	401	1021	16.5	1668	297	755	16.6	1798	1259	3319	17.4	1749
15	Maharashtra - 6	0	0	0.0	0	0	0	0.0	0	NA	NA	0.0	NA	0	0	0.0	0
16	Manipur - 1	NA	NA	NA	NA	NA	NA	-5.1	148	0	NA	1.3	73	0	NA	-4.1	126
17	Meghalaya - 1, 3, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland- 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha - 2	15	75	34.9	406	35	131	30.8	473	28	76	19.1	491	79	283	27.8	458
21	Punjab	55	NA	0.0	0	39	NA	-36.3	18	3	NA	-31.5	16	97	NA	-30.3	23
22	Rajasthan	15	NA	39.4	139	12	NA	65.2	116	31	NA	40.1	540	58	NA	44.1	206
23	Sikkim	NA	3	9.5	338	NA	1	28.8	593	NA	2	17.7	463	NA	6	13.6	389
24	Tamil Nadu	345	1463	31.4	1479	472	956	13.4	870	334	988	22.3	1093	1150	3406	22.3	1138
25	Tripura	NA	NA	NA	NA	16	77	37.0	1921	8	281	95.5	10360	23	358	69.2	5329
26	Uttar Pradesh	928	NA	11.7	872	867	NA	13.6	918	303	NA	24.2	942	2098	NA	14.5	903
27	Uttarakhand	21	50	22.1	873	71	58	-2.5	370	16	20	6.2	474	108	128	5.2	500
28	West Bengal	20	NA	33.9	90	50	NA	21.3	78	NA	NA	NA	NA	71	NA	25.4	81
	Total	4716	11462	10.9	1189	3899	6210	7.4	1097	1446	3030	13.0	1250	10061	20701	10.0	1159

Source: Statements submitted by the State Governments to the 14th Finance Commission

1 - No Municipal Corporation in the State

2 - Recommended amount is not provided, Only Actual Transfer provided

3 - Fig for Municipal Boards is given in Municipality

4 - Fig for Nagar Panchayat not provided

5 - No Nagar Panchayat

6 - Fig for Nagar Panchayats included in Municipality

Data not provided to the 14 FC, NA - Not Available

Annex 5.12: Transfers of Finance Commission Grants (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita
1	Andhra Pradesh	22	NA	31.9	46	14	NA	31.8	49	0.7	NA	7.8	20	37	NA	31.5	0
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	1.9	12.8	47.0	133	NA	23	52.7	142	NA	8.6	39.3	101	2	44	88.5	129
4	Bihar - 2	17	23	6.5	21	NA	NA	NA	NA	NA	NA	NA	NA	17	23	6.5	21
5	Chhattisgarh	NA	36	33.6	108	NA	14	16.7	112	NA	14	420.0	110	NA	63	44.1	109
6	Goa - 4	NA	NA	NA	NA	12	NA	-47.1	27	NA	NA	NA	NA	12	NA	-47.1	22
7	Gujarat - 6	0	47	22.7	32	83	144	11.7	163	NA	NA	NA	NA	83	190	18.1	79
8	Haryana	19	70	30.5	305	16	45	23.3	109	0	0	0.0	0	34	115	27.4	145
9	Himachal Pradesh	0	3.6	49.9	213	2	27	76.5	716	0	6.4	104.2	543	2	37	87.9	558
10	Jammu & Kashmir	NA	1	-32.3	5	2	3	5.7	68	NA	NA	NA	NA	2	4	11.1	13
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	31	192	44.2	150	70	260	30.1	517	11	70	44.8	152	112	522	36.1	233
13	Kerala	13	72	40.4	276	11	90	52.8	303	0	0	0.0	0	24	163	46.5	290
14	Madhya Pradesh	25	115	36.0	133	3	10	22.9	16	2	3.7	14.8	9	30	129	33.7	68
15	Maharashtra - 3	26	149	41.7	42	225	391	11.7	335	NA	NA	NA	NA	251	541	16.6	116
16	Manipur - 1	NA	NA	NA	NA	0.6	0.41	-6.7	9	0.32	0.18	-10.9	9	0.9	0.6	-8.1	9
17	Meghalaya - 1, 4, 5	NA	NA	NA	NA	0.8	21	93.1	2080	NA	NA	NA	NA	0.8	21	93.1	571
18	Mizoram - 1, 4	NA	NA	NA	NA	NA	12	58.0	0	NA	NA	NA	NA	0	12	58.0	218
19	Nagaland - 1	NA	NA	NA	NA	0.1	0.8	45.0	30	0.4	2.7	47.2	109	0.5	3.5	46.7	69
20	Odisha	9	41	34.6	222	18	65	28.9	234	10	33	28.1	213	37	139	30.2	225
21	Punjab	16	58	30.0	132	17	56	27.0	120	1.5	5.5	29.3	88	34	120	28.5	123
22	Rajasthan	6	77	68.1	122	0	57	175.4	88	0	140	0.0	465	6	274	114.1	173
23	Sikkim	NA	0.17	45.8	17	NA	0.04	100.0	33	NA	0.07	52.8	20	NA	0.28	52.8	19
24	Tamil Nadu	35	105	24.1	106	47	138	24.1	126	32	95	24.1	105	114	337	24.1	113
25	Tripura - 1	NA	NA	NA	NA	0.4	3.0	48.5	76	0.7	24	0.0	873	1	27	89.8	398
26	Uttar Pradesh	45	303	46.1	178	43	303	47.8	188	15	151	58.6	194	103	756	48.9	185
27	Uttarakhand	0	11.0	76.4	191	2	13	47.7	80	0.4	4	32.6	101	2	28	65.6	109
28	West Bengal	22	71	26.9	96	56	138	19.6	101	0.6	0.7	1.6	73	79	210	21.7	99
	Total	288	1386	36.9	95	624	1815	23.8	182	74	559	49.7	156	986	3760	30.7	135

Source: Statements submitted by the State Governments to the 14th Finance Commission

- 1 - No Municipal Corporation in the State
- 2 - Fig for total ULBs given and no bifurcation on tier wise
- 3 - Fig for Nagar Panchayats included in Municipality
- 4 - No Nagar Panchayat
- 5 - Fig for Municipal Boards is given in Municipality
- 6 - Fig for Nagar Panchayat not provided
- # Data not provided to the 14 FC
- NA - Not Available

Annex 5.13: Transfers from Central Government Grants (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita
1	Andhra Pradesh	577	227	-17.0	154	365	144	-17.0	163	19	8	-17.0	136	962	378	-17.0	157
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	2	2	7.3	25	13	16	3.0	96	9.2	14	8.5	164	24	32	5.5	93
4	Bihar - 2	1	11	68.7	10	NA	NA	NA	NA	NA	NA	NA	NA	1	11	68.7	10
5	Chhattisgarh	182	0	8.2	758	14	0	-13.6	62	11	0	-13.6	0	207	0	6.2	453
6	Goa - 4	1	NA	20.1	211	1.4	42	98.2	1165	NA	NA	NA	NA	2	42	77.1	974
7	Gujarat - 6	306	266	-2.8	181	13	74	41.8	84	NA	NA	NA	NA	319	340	1.3	142
8	Haryana	28	137	37.2	595	5	37	47.6	91	0	0	0.0	0	33	174	39.1	219
9	Himachal Pradesh	3	8	22.5	458	8	43	41.2	1111	0	8	208.9	713	10	59	41.3	876
10	Jammu & Kashmir	NA	12	340.6	66	48	153	26.0	3304	NA	NA	NA	NA	48	165	27.9	522
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	NA	735	23.2	577	NA	13	-6.8	26	NA	2.0	-38.2	4	NA	750	29.7	335
13	Kerala	190	559	24.1	2132	27	176	46.1	592	0	0	0.0	0	216	736	27.8	1312
14	Madhya Pradesh	95	192	15.2	222	2.5	1.5	-9.8	2	3.1	1.6	-12.6	4	100	195	14.2	103
15	Maharashtra - 3	711	544	-5.2	155	101	304	24.7	260	NA	NA	NA	NA	812	848	0.9	181
16	Manipur - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	Meghalaya - 1, 4, 5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	Mizoram - 1, 4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	Nagaland - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	Odisha	98	109	2.0	587	38	535	70.0	1927	11	26	19.5	168	147	670	35.5	1085
21	Punjab	55	66	3.7	150	13	15	2.8	32	0.3	1.0	29.5	16	68	82	3.7	84
22	Rajasthan	15	6	-17.5	9	42	98	18.3	151	17	49	23.9	162	74	153	15.5	97
23	Sikkim	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
24	Tamil Nadu	179	63	-18.9	63	125	84	-7.6	77	9	13	6.2	14	313	160	-12.6	53
25	Tripura - 1	NA	NA	NA	NA	7	71	57.0	1767	1.0	11.8	64.2	435	8	82	57.9	1229
26	Uttar Pradesh	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
27	Uttarakhand	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
28	West Bengal	10	58	42.9	79	158	448	23.2	328	0.8	4.4	42.2	491	169	510	24.8	241
	Total	2452	2994	4.1	208	982	2255	18.1	245	81	138	11.2	49	3515	5387	8.9	207

Source: Statements submitted by the State Governments to the 14th Finance Commission

- 1 - No Municipal Corporation in the State
- 2 - Fig for total ULBs given and no bifurcation on tier wise
- 3 - Fig for Nagar Panchayats included in Municipality
- 4 - No Nagar Panchayat
- 5 - Fig for Municipal Boards is given in Municipality
- 6 - Fig for Nagar Panchayat not provided
- # Data not provided to the 14 FC, NA - Not Available

Annex 5.14: Municipal Revenue Expenditure by State (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2012-13	CAG R (%)	Per Capita	2007-08	2012-13	CAG R (%)	Per Capita	2007-08	2012-13	CAG R (%)	Per Capita	2007-08	2012-13	CAG R (%)	Per Capita
1	Andhra Pradesh	1313	2692	15.4	1826	353	405	2.8	459	25	57	17.9	1017	1691	3153	13.3	1308
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	30	151	38.4	1570	27	143	40.0	884	10	72	47.4	853	67	367	40.6	1069
4	Bihar - 2	22	63	23.5	56	NA	NA	NA	NA	NA	NA	NA	NA	22	63	23.5	56
5	Chhattisgarh	197	476	19.3	1443	41	94	18.1	774	21	68	26.9	531	259	638	19.8	1101
6	Goa - 5	14	NA	8.7	2665	NA	NA	NA	NA	NA	NA	NA	NA	14	NA	8.7	437
7	Gujarat - 7	1870	3768	15.0	2557	468	731	9.4	831	NA	NA	NA	NA	2338	4500	14.0	1877
8	Haryana	96	383	31.8	1665	98	184	13.4	452	NA	NA	NA	NA	194	567	23.9	716
9	Himachal Pradesh - 3	26	NA	19.6	3079	51	NA	13.7	2218	10	NA	24.6	1958	86	NA	16.9	2390
10	Jammu & Kashmir	80	196	19.7	1098	65	133	15.3	2855	NA	NA	NA	NA	145	328	17.8	1039
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	964	2737	23.2	2149	133	242	12.7	481	21	30	7.5	64	1118	3008	21.9	1343
13	Kerala	159	362	17.9	1379	123	224	12.7	753	0	0	0.0	0	282	586	15.7	1046
14	Madhya Pradesh	753	1419	13.5	1638	368	764	15.7	1250	247	518	16.0	1233	1368	2701	14.6	1423
15	Maharashtra - 4	11733	24189	15.6	6889	1037	2127	15.4	1821	NA	NA	NA	NA	12770	26317	15.6	5624
16	Manipur - 1	NA	NA	NA	NA	5	6	3.1	136	1	0	-7.1	19	6	7	2.3	101
17	Meghalaya - 1, 5, 6	NA	NA	NA	NA	7	3	-15.3	286	NA	NA	NA	NA	7	3	-15.3	78
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	10	44.0	0	NA	NA	NA	NA	NA	10	44.0	180
19	Nagaland - 1	NA	NA	NA	NA	6	10	10.0	386	4	7	9.3	281	11	17	9.7	334
20	Odisha	83	150	12.4	809	109	122	2.4	440	76	230	24.8	1491	268	503	13.4	814
21	Punjab	536	1022	13.8	2335	337	570	11.1	1210	23	53	18.7	859	895	1646	13.0	1695
22	Rajasthan	429	832	14.2	1323	325	651	14.9	1000	703	1494	16.3	4962	1457	2976	15.4	1883
23	Sikkim	0	4	50.6	407	NA	1	70.9	599	NA	1	0	341	NA	6	59.9	407
24	Tamil Nadu	1169	2415	15.6	2442	691	1281	13.1	1165	481	539	2.3	596	2341	4234	12.6	1415
25	Tripura - 1	NA	NA	NA	NA	12	26	16.2	661	6	42	46.7	1568	19	69	29.8	1027
26	Uttar Pradesh	1066	2971	22.8	1743	754	1281	11.2	796	251	376	8.4	482	2071	4628	17.4	1131
27	Uttarakhand	17	23	6.2	400	96	106	1.9	672	13	17	5.6	413	126	146	2.9	569
28	West Bengal	1215	2315	13.8	3136	531	1304	19.7	953	1	5	27.3	525	1747	3624	15.7	1714
	Total	21771	46169	16.2	2869	5639	10419	13.1	962	1892	3510	13.2	982	29302	60098	15.5	1986

Source: Statements submitted by the State Governments to the 14th Finance Commission

- 1 - No Municipal Corporation in the State
- 2 - Fig for total ULBs given and no bifurcation on tier wise
- 3 - Fig is for total expenditure and no bifurcation of revenue and capital
- 4 - Fig for Nagar Panchayats included in Municipality
- 5 - No Nagar Panchayat
- 6 - Fig for Municipal Boards is given in Municipality
- 7 - Fig for Nagar Panchayat not provided, # Data not provided to the 14 FC, NA - Not Available

Annex 5.15: Municipal Capital Expenditure by State (Rs. in Crore)

#	State	Municipal Corporation				Municipality				Nagar Panchayat				Total			
		2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita	2007-08	2012-13	CAGR (%)	Per Capita
1	Andhra Pradesh	893	1026	2.8	696	96	131	6.4	149	4	10	18.4	176	993	1167	3.3	484
2	Arunachal Pradesh - 1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Assam	29	2	-39.4	25	13	33	19.7	203	9	14	8.5	164	52	49	-1.0	143
4	Bihar - 2	11	35	26.2	31	NA	NA	0.0	NA	NA	NA	0.0	NA	11	35	26.2	31
5	Chhattisgarh	226	480	16.2	1456	60	91	8.6	744	57	117	15.5	909	343	688	14.9	1186
6	Goa - 5	2	NA	28.7	630	NA	NA	NA	NA	NA	NA	NA	NA	2	NA	28.7	103
7	Gujarat - 7	1380	3368	19.5	2286	277	753	22.2	855	NA	NA	0.0	0	1657	4121	20.0	1719
8	Haryana	130	134	0.6	581	62	157	20.3	385	0	0	0.0	0	192	291	8.7	367
9	Himachal Pradesh - 3	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0	0	0.0	0
10	Jammu & Kashmir	8	9	3.2	53	8	21	22.1	448	NA	NA	NA	NA	16	30	14.0	95
11	Jharkhand #	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Karnataka	476	1893	31.8	1486	186	312	10.9	620	38	42	1.9	90	700	2247	26.3	1003
13	Kerala	111	238	16.5	907	33	88	22.0	295	0	0	0.0	0	144	326	17.8	581
14	Madhya Pradesh	617	883	7.4	1019	22	68	25.4	112	9	33	30.2	80	648	985	8.7	519
15	Maharashtra - 4	5013	11348	17.8	3232	647	1953	24.7	1672	NA	NA	0.0	NA	5660	13301	18.6	2842
16	Manipur - 1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	Meghalaya - 1, 5, 6	NA	NA	NA	NA	2	101	116.5	9770	0	0	0.0	0	2	101	116.5	2684
18	Mizoram - 1, 5	NA	NA	NA	NA	NA	8	60.9	0	0	0	0.0	0	NA	8	60.9	138
19	Nagaland - 1	NA	NA	NA	NA	1	2	13.7	88	1	1	11.2	40	2	3	12.9	65
20	Odisha	273	397	7.8	2143	87	914	60.0	3287	21	143	46.3	928	381	1454	30.7	2354
21	Punjab	261	284	1.7	649	120	327	22.1	694	10	53	38.7	849	392	664	11.1	684
22	Rajasthan	93	107	2.8	170	88	223	20.4	343	59	188	26.1	626	241	519	16.6	328
23	Sikkim	NA	1	14.4	68	0.00	0.02	41.4	16	NA	0.13	36.3	37	NA	1	17.6	56
24	Tamil Nadu	543	1589	23.9	1607	412	1121	22.2	1019	313	470	8.5	521	1268	3180	20.2	1063
25	Tripura - 1	NA	NA	NA	NA	13	141	61.8	3535	7	46	47.6	1716	19	188	57.5	2800
26	Uttar Pradesh	537	1288	19.1	756	350	619	12.1	384	98	459	36.2	588	985	2366	19.2	578
27	Uttarakhand	22	33	8.8	575	159	143	-2.1	909	32	32	-0.1	768	213	208	-0.5	812
28	West Bengal	627	904	7.6	1224	704	1350	13.9	987	2	3	13.6	368	1332	2257	11.1	1067
	Total	11252	24020	16.4	1491	3341	8556	20.7	790	659	1612	19.6	424	15252	34188	17.5	1130

Source: Statements submitted by the State Governments to the 14th Finance Commission

- 1 - No Municipal Corporation in the State
- 2 - Fig is for total ULBs, no bifurcation on tier wise and in 2012-13, source of capital include market borrowing/issue of bond etc.
- 3 - Fig for capital expenditure included in revenue expenditure as no bifurcation was given
- 4 - Fig for Nagar Panchayats included in Municipality
- 5 - No Nagar Panchayat
- 6 - Fig for Municipal Boards is given in Municipality
- 7 - Fig for Nagar Panchayat not provided, # Data not provided to the 14 FC, NA - Not Available

Annex 5.16 : Percentage of External Sources – Sample Cities

External Sources 100 %

S.No	State	No of ULBs
1	Karnataka	3
2	Madhya Pradesh	1
3	Maharashtra	1
4	Uttar Pradesh	3
Total		8

External Sources 90- 100 %

S.No	State	No of ULBs
1	Assam	2
2	Chhattisgarh	1
3	Haryana	8
4	Himachal Pradesh	1
5	Jammu & Kashmir	1
6	Jharkhand	3
7	Karnataka	20
8	Madhya Pradesh	28
9	Maharashtra	5
10	Manipur	9
11	Odisha	11
12	Rajasthan	2
13	Tamil Nadu	8
14	Tripura	5
15	Uttar Pradesh	57
16	Uttarakhand	1
17	West Bengal	1
Total		163

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.17 : Share of Municipal Income to Own and Total Revenues

Description	TO TOTAL INCOME												TO OWN SOURCES												Total
	0	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100	100	0	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100	100	
2009-10																									
Property Tax	9	292	105	50	11	3	3	1	2		1	1	9	109	67	76	54	48	49	29	17	8	6	6	
Professional Tax	3	112	1	1			1						3	63	34	11	3	3	1						
Octroi / Entry Tax	8	25	6	9	6	13	13	8	5	2			8	6	8	12	7	8	15	15	10	5	1		
Entertainmenet Tax	28	138											28	131	5		2								
Other Taxes	26	271	24	7	4	2	2		1				26	170	54	25	23	9	6	11	3	2	7	1	
Water Charges	7	260	27	4	1	1							7	119	93	48	17	9	2	3	1			1	
Fees/User charges	21	279	49	14	5	4	5	1	2				21	164	62	51	29	17	14	9	6	2	3	2	
Other Non Taxes	15	247	47	27	13	3				1			15	66	43	45	33	30	37	23	24	27	7	3	
2012-13																									
Property Tax	6	338	78	34	11	5	1	2		1	1	1	6	104	73	64	51	47	33	29	16	13	27	15	
Professional Tax	7	107	3	1									7	64	32	13		1		1					
Octroi / Entry Tax	9	25	8	9	11	10	10	7	4	1	1		9	11	9	8	8	9	11	8	14	6	2		
Entertainmenet Tax	76	90											76	85	5										
Other Taxes	69	221	22	11	6	4	2	1			1		69	135	53	28	16	11	6	6	4		8	1	
Water Charges	10	264	21	1	2	2							10	113	72	51	20	9	8	6	2	3	3	3	
Fees/User charges	10	292	38	20	11	5	1	3					10	155	69	43	32	20	13	17	8	7	3	3	
Other Non Taxes	80	193	42	20	10	6	1			1			80	63	47	28	25	20	22	21	22	16	7	2	

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.18 : Share of Components of Municipal Revenues to Total Revenues - Sample Cities (In %)

State	Taxes		Non- Taxes		Transfers from Central Government		Transfers From 12th FC/13th FC		Assigned + Devolution		Grant-in-Aid from State Government		Market Borrowing/Institutional Borrowings		Others	
	2009-10	2012-13	2009-10	2012-13	2009-10	2012-13	2009-10	2012-13	2009-10	2012-13	2009-10	2012-13	2009-10	2012-13	2009-10	2012-13
India	37.1	37.6	21.4	22.1	7.4	4.8	1.7	2.1	11.4	13.0	13.9	13.9	1.8	1.4	5.2	5.3
Andhra Pradesh	31.2	29.8	29.3	31.6	5.3	2.2	2.1	0.0	8.3	11.9	9.2	7.5	0.2	0.6	14.5	16.4
Assam	28.1	23.8	10.5	7.5	5.6	7.6	12.9	7.2	36.5	43.8	4.9	5.2	0.0	0.0	1.6	4.9
Bihar	49.4	53.7	30.4	9.9	5.1	3.2	6.3	5.4	0.0	17.3	8.7	10.5	0.0	0.0	0.1	0.0
Chhattisgarh	45.8	36.9	28.3	20.9	2.2	1.8	1.4	2.1	4.7	7.4	12.0	28.1	0.0	0.0	5.6	2.8
Goa	52.9	53.6	13.4	16.5	0.0	0.0	0.0	0.0	0.0	0.0	33.8	29.9	0.0	0.0	0.0	0.0
Gujarat	13.6	14.7	8.9	13.0	15.5	3.8	0.0	0.7	2.9	10.3	58.1	56.2	0.0	0.7	0.9	0.7
Haryana	25.0	20.7	7.3	13.2	7.1	7.9	1.1	1.6	24.1	23.9	19.7	11.8	5.7	0.1	10.1	20.7
Himachal Pradesh	8.2	6.0	18.7	36.7	41.5	11.9	1.1	14.3	0.8	0.0	29.7	31.1	0.0	0.0	0.0	0.0
Jammu & Kashmir	5.1	4.4	14.5	11.9	2.7	5.5	1.9	2.5	0.0	0.0	75.8	75.6	0.0	0.0	0.0	0.0
Jharkhand	2.4	5.9	1.8	12.9	8.1	23.5	0.0	4.6	0.0	0.0	83.0	50.6	0.0	0.0	4.7	2.6
Karnataka	6.9	3.5	7.3	4.9	18.4	25.2	3.0	8.3	64.4	58.1	0.0	0.0	0.0	0.0	0.0	0.0
Kerala	16.8	20.0	8.7	12.5	53.2	32.9	0.0	4.8	6.5	8.7	12.7	18.6	0.0	0.2	2.0	2.3
Madhya Pradesh	7.4	9.3	9.7	9.2	11.8	7.0	1.4	4.6	43.4	45.8	10.1	15.4	8.4	6.6	7.8	2.0
Maharashtra	56.8	58.1	29.0	32.0	3.1	2.5	2.2	0.6	0.0	0.2	3.5	2.1	2.2	1.3	3.1	3.4
Manipur	0.9	2.0	3.9	5.9	22.7	19.1	10.3	18.3	5.4	8.7	56.8	46.0	0.0	0.0	0.0	0.0
Odisha	20.7	17.8	3.7	3.1	21.5	16.7	4.5	7.0	25.8	23.4	18.5	23.4	0.0	0.0	5.2	8.7
Punjab	80.1	82.3	19.4	14.9	0.2	0.1	0.2	1.0	0.0	0.0	0.1	0.0	0.0	1.7	0.0	0.0
Rajasthan	7.6	6.0	26.0	29.4	3.8	2.6	2.9	7.0	0.7	0.0	51.5	53.1	7.4	1.7	0.2	0.2
Sikkim	-	5.2	-	55.5	-	7.9	-	2.9	-	0.0	-	27.0	-	0.0	-	1.4
Tamil Nadu	36.3	28.5	16.0	13.1	9.3	1.9	1.5	3.0	24.4	30.6	6.4	17.6	2.9	4.1	3.1	1.1
Tripura	6.0	2.9	11.2	5.7	26.5	42.8	1.6	2.2	18.4	10.2	33.0	33.9	0.0	0.0	3.2	2.4
Uttar Pradesh	15.6	16.3	5.8	0.5	0.0	0.0	1.9	6.3	43.8	42.9	0.0	0.0	0.0	0.0	32.9	34.0
Uttarakhand	22.4	14.9	15.8	13.7	6.6	0.0	0.0	1.3	55.2	70.1	0.0	0.0	0.0	0.0	0.0	0.0
West Bengal	26.2	36.1	34.8	23.3	1.6	1.6	1.0	1.8	13.8	11.7	20.6	23.8	0.6	1.6	1.4	0.1

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.19 : Municipal Revenue from Taxes in Sample Cities

State	M.Corp			M			NP			Towns	Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13			2007-08	2012-13	
	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs		Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	429	1036	974	30	50	381	0	-	-	24	459	1087	908
Assam	26	45	472	3	7	144	1	1	114	14	30	53	348
Bihar	4	12	91	0	0	12	2	5	1313	8	6	17	114
Chhattisgarh	103	218	660	6	7	289	1	1	450	17	110	226	632
Goa	7	16	2228	12	15	802	0	-	-	3	19	30	1202
Gujarat	1671	1051	713	5	22	238	0	-	-	19	1676	1072	685
Haryana	56	272	1181	21	35	271	3	6	190	17	80	312	804
Himachal Pradesh	6	4	216	0	0	108	0	0	274	5	6	4	201
Jammu & Kashmir	4	8	43	0	-	-	1	2	251	8	5	9	51
Jharkhand	8	11	45	0	0	54	0	1	16	7	8	12	38
Karnataka	61	71	56	14	23	209	3	7	133	36	78	101	70
Kerala	220	347	1322	8	19	412	0	-	-	11	228	366	1187
Madhya Pradesh	121	249	288	4	7	88	1	2	36	53	127	258	260
Maharashtra	10135	16878	5073	15	28	264	0	-	-	35	10151	16906	4924
Manipur	0	-	-	0	0	11	0	0	1	8	0	0	10
Odisha	62	111	601	6	11	295	5	10	320	22	73	133	521
Punjab	477	839	1915	68	112	1244	3	5	1154	21	547	956	1795
Rajasthan	26	61	96	11	26	374	2	2	32	26	39	89	115
Sikkim	0	0	25	0	0	53	0	0	67	5	0	0	35
Tamil Nadu	803	1126	1139	18	30	271	5	10	235	49	826	1167	1020
Tripura	0	-	-	2	5	121	0	1	98	7	3	6	116
Uttar Pradesh	340	641	376	7	12	39	1	0	6	70	347	653	316
Uttarakhand	7	12	216	6	7	139	0	1	89	12	14	20	174
West Bengal	687	1797	2434	35	51	160	0	0	93	26	722	1849	1741
Total	15251	24805	1740	273	467	250	30	56	118	503	15553	25327	1527

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.20 : Municipal Revenue from Taxes in Sample Cities - Property Tax

State	M.Corp			M			NP			Towns	Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13			2007-08	2012-13	
	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs		Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	368	958	900	30	49	371	0	-	-	24	397	1007	842
Assam	17	27	285	2	4	84	1	1	100	14	20	32	211
Bihar	4	12	116	0	0	0	0	0	19	7	4	12	98
Chhattisgarh	31	83	253	1	1	38	0	0	42	17	32	84	236
Goa	4	8	1128	3	4	247	0	-	-	3	6	12	494
Gujarat	452	735	499	4	12	136	0	-	-	19	455	748	478
Haryana	39	182	792	9	4	30	2	1	37	17	50	187	482
Himachal Pradesh	5	3	162	0	0	108	0	0	274	5	5	3	155
Jharkhand	7	10	41	0	0	44	0	0	43	6	8	11	41
Karnataka	58	68	53	14	22	204	3	7	123	36	74	96	67
Kerala	71	146	556	4	7	161	0	-	-	11	74	153	497
Madhya Pradesh	92	195	225	1	2	23	0	0	11	53	94	198	199
Maharashtra	2750	4248	1277	12	19	177	0	-	-	35	2763	4267	1243
Manipur	0	-	-	0	0	3	0	-	-	1	0	0	3
Odisha	20	30	163	1	1	26	1	1	34	22	22	32	127
Punjab	84	148	338	6	10	114	1	1	205	21	91	159	299
Rajasthan	7	29	46	1	3	45	0	0	6	26	8	32	42
Tamil Nadu	406	678	685	15	24	221	3	6	133	49	423	708	619
Tripura	0	-	-	2	3	77	0	0	23	7	2	3	65
Uttar Pradesh	324	641	376	6	12	39	0	0	7	67	330	653	317
Uttarakhand	6	7	130	5	6	113	0	1	89	12	12	14	120
West Bengal	651	1736	2351	33	44	139	0	0	40	26	684	1780	1677
Total	5396	9944	708	147	229	124	12	19	50	478	5555	10192	626

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.21 : Municipal Revenue from Taxes in Sample Cities - Professional Tax

State	M.Corp			M			NP			Towns	Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13			2007-08	2012-13	
	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs		Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	47	50	71	0	-	-	0	-	-	1	47	50	71
Assam	0	1	6	0	-	-	0	0	24	2	0	1	7
Bihar	0	0	0	0	-	-	0	-	-	4	0	0	0
Chhattisgarh	0	1	62	0	0	38	0	0	166	4	0	1	62
Goa	0	1	85	0	-	-	0	-	-	1	0	1	85
Gujarat	1	210	143	0	4	49	0	-	-	19	1	215	137
Jammu & Kashmir	0	-	-	0	-	-	0	0	2	3	0	0	2
Jharkhand	0	0	1	0	0	10	0	-	-	3	0	0	2
Karnataka	0	-	-	0	0	2	0	0	1	3	0	0	2
Kerala	79	63	239	2	5	101	0	-	-	11	81	67	219
Madhya Pradesh	0	0	1	0	0	1	0	0	7	12	0	0	1
Maharashtra	0	1	12	0	-	-	0	-	-	1	0	1	12
Odisha	0	-	-	0	0	1	0	-	-	2	0	0	1
Tamil Nadu	93	249	252	3	5	44	1	2	40	49	96	255	223
Tripura	0	-	-	0	1	31	0	1	141	3	1	2	43
Total	220	574	144	5	16	45	1	3	39	118	227	593	134

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.22 : Municipal Revenue from Taxes in Sample Cities - Entertainment Tax

State	M.Corp			M			NP			Towns	Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13			2007-08	2012-13	
	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs		Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	8	15	21	0	-	-	0	-	-	1	8	15	21
Bihar	0	-	-	0	-	-	0	0	0	2	0	0	0
Chhattisgarh	0	1	7	0	0	0	0	-	-	10	0	1	6
Goa	0	-	-	0	0	1	0	-	-	1	0	0	1
Gujarat	1	1	1	0	0	0	0	-	-	10	1	1	1
Haryana	0	0	1	0	0	0	0	-	-	3	0	0	1
Karnataka	0	-	-	0	0	1	0	0	0	4	0	0	1
Kerala	11	20	74	1	2	40	0	-	-	11	13	21	69
Madhya Pradesh	3	5	8	0	0	3	0	0	16	23	4	5	8
Maharashtra	1	2	2	0	0	1	0	-	-	18	1	2	2
Odisha	0	-	-	0	0	0	0	0	0	6	0	0	0
Punjab	0	0	0	0	0	0	0	-	-	9	0	0	0
Rajasthan	0	-	-	0	0	0	0	-	-	9	0	0	0
Tamil Nadu	24	23	25	0	0	1	0	0	0	24	24	23	23
Uttar Pradesh	1	-	-	0	-	-	0	-	-	34	1	-	-
Uttarakhand	0	0	1	0	-	-	0	-	-	1	0	0	1
Total	49	66	9	2	2	3	0	0	1	166	51	68	8

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.23 : Municipal Revenue from Taxes in Sample Cities - Octroi/Entry Tax

State	M.Corp			M			NP			Town	Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13			2007-08	2012-13	
	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs		Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	1	0	1	0	-	-	0	-	-	1	1	0	1
Assam	0	-	-	0	-	-	0	0	35	2	0	0	35
Bihar	0	-	-	0	0	36	0	0	6	2	0	0	23
Chhattisgarh	53	72	237	5	4	206	1	1	283	14	59	78	236
Goa	1	3	444	9	10	549	0	-	-	3	10	13	520
Gujarat	1169	-	-	0	-	-	0	-	-	7	1169	-	-
Haryana	0	-	-	1	0	13	0	-	-	1	1	0	13
Jammu & Kashmir	0	-	-	0	-	-	1	1	207	6	1	1	207
Karnataka	0	-	-	0	-	-	0	0	20	1	0	0	20
Kerala	0	0	2	0	-	-	0	-	-	1	0	0	2
Madhya Pradesh	0	-	-	0	0	30	0	0	11	6	0	0	20
Maharashtra	7302	12280	3739	0	-	-	0	-	-	21	7302	12280	3739
Odisha	34	51	834	5	9	589	3	6	506	8	42	67	745
Punjab	344	620	1416	62	102	1130	3	4	947	21	409	726	1364
Tamil Nadu	0	-	-	0	-	-	0	0	13	1	0	0	13
Total	8904	13027	2066	82	127	676	8	13	291	95	8993	13167	2014

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.24 : Municipal Revenue from Taxes in Sample Cities - Other Taxes

State	M.Corp			M			NP			Town	Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13			2007-08	2012-13	
	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs		Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	6	13	12	1	1	10	0	-	-	24	7	15	12
Assam	9	17	181	1	3	79	0	-	-	6	10	20	152
Bihar	0	0	2	0	-	-	2	5	1288	2	2	5	164
Chhattisgarh	18	60	264	1	1	67	0	0	55	15	19	62	245
Goa	2	4	572	1	0	5	0	-	-	3	3	4	164
Gujarat	49	104	71	1	5	69	0	-	-	16	50	109	70
Haryana	17	89	388	11	30	486	1	5	291	10	29	124	403
Himachal Pradesh	1	1	54	0	-	-	0	-	-	1	1	1	54
Jammu & Kashmir	4	8	43	0	-	-	0	0	51	6	4	8	43
Jharkhand	0	1	7	0	-	-	0	1	11	4	0	2	9
Karnataka	3	3	3	0	1	7	1	0	28	18	4	4	3
Kerala	59	119	573	0	5	110	0	-	-	10	60	124	489
Madhya Pradesh	25	49	98	3	5	64	1	1	24	45	29	55	89
Maharashtra	81	348	137	3	9	134	0	-	-	21	84	357	137
Manipur	0	-	-	0	0	8	0	0	1	8	0	0	8
Odisha	8	30	163	0	1	28	1	3	124	16	9	34	148
Punjab	48	70	161	0	0	2	0	0	6	9	48	70	151
Rajasthan	19	32	51	10	22	464	1	2	50	18	30	56	79
Sikkim	0	0	25	0	0	53	0	0	67	5	0	0	35
Tamil Nadu	281	177	380	0	1	24	1	3	380	6	282	180	362
Tripura	0	-	-	0	1	14	0	0	14	4	0	1	14
Uttar Pradesh	16	-	-	1	-	-	0	-	-	58	17	-	-
Uttarakhand	1	5	85	1	1	26	0	-	-	6	2	6	57
West Bengal	36	62	84	3	7	21	0	0	53	26	39	69	65
Total	682	1193	98	37	93	63	9	20	70	337	728	1307	94

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.25 : Municipal Revenue from Non- Taxes in Sample Cities

State	M.Corp			M			NP			Towns	Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13			2007-08	2012-13	
	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs		Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	528	1115	1048	21	37	276	0	-	-	24	549	1151	962
Assam	2	8	86	5	7	148	1	1	166	14	8	17	110
Bihar	1	3	29	0	-	-	0	0	7	6	1	3	26
Chhattisgarh	62	123	387	2	5	204	0	1	177	16	64	128	372
Goa	2	4	630	3	5	518	0	-	-	2	5	9	566
Gujarat	367	928	630	9	20	216	0	-	-	19	376	948	606
Haryana	97	176	1247	6	23	1589	0	0	4	4	103	199	1222
Himachal Pradesh	12	23	1368	1	1	430	0	-	-	4	13	25	1214
Jammu & Kashmir	9	19	105	0	-	-	9	7	1836	6	18	25	139
Jharkhand	5	21	199	0	1	154	1	5	57	7	6	27	137
Karnataka	72	107	84	17	25	232	6	10	180	36	94	142	99
Kerala	106	219	836	4	9	195	0	-	-	11	110	228	741
Madhya Pradesh	123	232	268	9	16	194	4	7	173	54	136	256	258
Maharashtra	5104	9276	2788	15	22	204	0	-	-	35	5119	9298	2708
Manipur	0	-	-	1	1	30	0	0	2	12	1	1	27
Odisha	10	20	106	2	2	64	1	1	29	22	13	23	91
Punjab	101	147	336	23	24	271	1	2	375	21	125	173	325
Rajasthan	192	287	456	22	63	916	13	82	1088	26	227	431	558
Sikkim	0	4	415	0	0	308	0	1	226	6	0	5	368
Tamil Nadu	377	502	507	15	25	226	6	10	231	49	399	537	470
Tripura	0	-	-	4	10	252	1	2	146	7	5	12	229
Uttar Pradesh	82	17	10	16	2	6	4	1	8	73	102	20	9
Uttarakhand	4	5	88	8	12	243	1	1	148	12	12	18	160
West Bengal	1364	1078	1460	43	114	360	0	0	97	25	1408	1193	1125
Total	8623	14316	1023	224	426	245	47	130	281	491	8894	14871	918

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.26 : Municipal Revenue from Non-Taxes in Sample Cities - Water Charges

State	M.Corp			M			NP			Towns	Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13			2007-08	2012-13	
	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs		Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	34	42	39	8	11	82	0	-	-	24	43	53	44
Assam	1	1	13	0	0	28	0	0	17	3	1	2	15
Bihar	0	-	-	0	-	-	0	-	-	1	0	-	-
Chhattisgarh	9	30	93	1	2	96	0	0	88	16	9	32	93
Gujarat	134	142	106	4	10	106	0	-	-	18	138	152	106
Haryana	10	15	109	0	-	-	0	-	-	1	10	15	109
Himachal Pradesh	5	10	581	0	-	-	0	-	-	1	5	10	581
Jharkhand	3	2	22	0	1	112	0	0	13	5	3	3	25
Karnataka	33	39	30	3	12	109	1	3	53	36	37	53	37
Kerala	2	2	34	0	-	-	0	-	-	2	2	2	34
Madhya Pradesh	30	68	90	1	1	14	0	0	11	48	31	70	79
Maharashtra	811	1205	390	7	8	133	0	-	-	28	818	1213	385
Manipur	0	-	-	0	0	1	0	-	-	2	0	0	1
Odisha	0	-	-	0	0	5	0	0	7	6	0	0	5
Tamil Nadu	305	363	367	5	9	79	2	3	73	48	313	375	329
Tripura	0	-	-	0	0	2	0	0	33	6	0	0	8
Uttar Pradesh	7	8	10	1	1	5	0	0	10	53	8	10	9
West Bengal	53	68	123	0	-	-	0	-	-	2	53	68	123
Total	1437	1997	188	30	55	55	5	8	35	300	1472	2060	174

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.27 : Municipal Revenue from Non-Taxes in Sample Cities - Fees/User charges

State	M.Corp			M			NP			Towns	Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13			2007-08	2012-13	
	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs		Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	241	674	633	13	26	194	0	-	-	24	254	699	584
Assam	0	2	20	2	3	51	0	0	55	13	2	5	32
Bihar	1	2	15	0	-	-	0	0	7	5	1	2	15
Chhattisgarh	40	70	242	1	2	117	0	0	4	11	41	72	235
Goa	1	2	341	0	-	-	0	-	-	1	1	2	341
Gujarat	120	597	423	4	8	85	0	-	-	18	123	605	402
Haryana	41	47	335	6	23	1589	0	0	4	4	47	70	432
Himachal Pradesh	4	9	513	1	1	276	0	-	-	4	5	10	474
Jammu & Kashmir	1	3	16	0	-	-	0	0	7	5	1	3	16
Jharkhand	2	19	177	0	0	42	1	4	63	4	3	24	129
Karnataka	14	18	63	6	8	102	1	2	52	23	21	27	69
Kerala	26	42	158	2	5	109	0	-	-	11	28	46	151
Madhya Pradesh	5	7	11	1	1	12	0	1	17	50	6	9	12
Maharashtra	2196	4612	1515	5	10	110	0	-	-	29	2201	4622	1474
Manipur	0	-	-	0	1	14	0	0	2	11	0	1	13
Odisha	0	-	-	1	1	34	0	0	12	13	1	1	27
Punjab	101	147	336	23	24	271	1	2	375	21	125	173	325
Rajasthan	39	91	145	3	32	465	1	17	231	26	43	140	181
Sikkim	0	4	385	0	0	305	0	1	215	6	0	5	344
Tamil Nadu	28	56	106	3	4	72	3	6	224	32	34	66	108
Tripura	0	-	-	4	10	250	0	1	92	7	4	11	216
Uttar Pradesh	2	9	5	1	0	2	0	0	3	49	3	10	5
Uttarakhand	4	5	88	8	12	243	1	1	148	12	12	18	160
West Bengal	0	617	1371	0	-	-	0	-	-	1	0	617	1371
Total	2866	7032	612	83	171	134	9	36	102	380	2958	7239	552

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.28 : Municipal Revenue from Non-Taxes in Sample Cities - Other Sources

State	M.Corp			M			NP			Towns	Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13			2007-08	2012-13	
	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs		Amount in Rs Cr	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	252	399	571	0	-	-	0	-	-	1	252	399	571
Assam	2	5	53	2	4	102	1	1	143	12	5	10	71
Bihar	1	2	58	0	-	-	0	-	-	1	1	2	58
Chhattisgarh	13	23	90	0	1	67	0	0	210	12	13	24	89
Goa	2	2	289	3	5	518	0	-	-	2	4	7	420
Gujarat	106	180	205	1	2	35	0	-	-	11	107	182	193
Haryana	46	113	803	0	-	-	0	-	-	1	46	113	803
Himachal Pradesh	3	5	275	1	1	260	0	-	-	3	3	5	273
Jammu & Kashmir	9	16	88	0	-	-	9	7	1831	6	18	22	123
Jharkhand	0	-	-	0	-	-	0	0	22	2	0	0	22
Karnataka	25	51	177	7	6	78	3	5	200	19	35	62	160
Kerala	79	176	669	2	4	86	0	-	-	11	80	179	583
Madhya Pradesh	88	157	181	8	14	169	3	6	148	54	99	177	178
Maharashtra	2097	3459	1134	3	4	45	0	-	-	25	2100	3462	1107
Manipur	0	-	-	1	1	15	0	0	1	11	1	1	14
Odisha	10	20	106	1	1	55	1	1	42	14	12	22	97
Rajasthan	154	196	311	19	31	452	11	65	857	26	184	291	377
Sikkim	0	0	31	0	0	3	0	0	11	6	0	0	24
Tamil Nadu	44	83	158	7	12	132	1	1	66	32	52	96	151
Tripura	0	-	-	0	-	-	0	0	60	3	0	0	60
Uttar Pradesh	72	-	-	15	-	-	4	-	-	73	90	-	-
West Bengal	1311	393	532	43	114	360	0	0	97	25	1354	508	479
Total	4312	5278	500	111	199	159	33	86	309	350	4457	5564	460

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.29 : Municipal Revenue in Sample Cities - Transfers from Central Government

State	M.Corp				M				NP				Total			
	2009-10		2012-13		2009-10		2012-13		2009-10		2012-13		2009-10		2012-13	
	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	112	135	78	94	2	203	1	126	0	-	0	-	114	135	79	94
Assam	0	2	4	42	6	141	11	263	1	238	2	538	7	49	17	121
Bihar	1	44	1	40	0	-	0	-	0	-	0	-	1	44	1	40
Chhattisgarh	7	92	10	139	0	3	0	3	0	54	1	307	7	79	11	123
Goa	0	0	0	0	0	-	0	-	0	-	0	-	0	0	0	0
Gujarat	850	589	266	185	10	352	9	321	0	-	0	-	859	585	275	187
Haryana	62	436	78	553	3	45	41	522	0	9	0	11	65	289	119	527
Himachal Pradesh	33	1970	8	458	0	0	0	51	0	0	0	71	33	1574	8	376
Jammu & Kashmir	3	19	11	62	0	-	0	-	1	390	1	254	4	24	12	65
Jharkhand	22	97	41	182	0	5	0	21	1	18	8	111	23	75	49	159
Karnataka	319	251	735	577	0	4	1	7	1	17	2	28	321	223	737	513
Kerala	656	2498	587	2239	11	243	15	334	0	-	0	-	667	2164	603	1957
Madhya Pradesh	260	308	192	227	0	4	2	29	2	65	2	51	262	283	195	210
Maharashtra	631	263	687	287	30	453	38	582	0	-	0	-	660	268	725	295
Manipur	0	-	0	-	5	116	4	93	0	53	0	39	5	108	4	86
Odisha	84	456	109	587	7	199	4	102	7	224	12	393	99	390	124	492
Punjab	0	-	0	-	2	26	1	16	0	10	0	19	2	25	1	17
Rajasthan	9	14	6	9	12	185	24	365	11	145	8	110	32	41	38	50
Sikkim	0	0	0	0	0	0	0	107	0	0	1	217	0	0	1	53
Tamil Nadu	218	416	63	119	35	317	15	136	1	53	2	129	254	391	80	122
Tripura	0	-	0	-	2	52	71	1767	18	1659	17	1607	20	395	88	1733
Uttarakhand	0	0	0	0	5	153	0	0	0	0	0	0	5	53	0	0
West Bengal	30	48	44	69	24	107	39	176	0	207	0	385	54	63	83	98
Total	3297	335	2919	296	154	143	275	255	44	135	56	173	3495	311	3251	289

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.30 : Municipal Revenue in Sample Cities -Transfers From 12th FC/13th FC

State	M.Corp				M				NP				Total			
	2009-10		2012-13		2009-10		2012-13		2009-10		2012-13		2009-10		2012-13	
	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	33	31	0	0	12	90	0	0	0	-	0	-	45	38	0	0
Assam	14	147	13	133	1	44	3	82	0	75	1	103	16	118	16	119
Bihar	1	54	2	68	0	-	0	-	0	-	0	-	1	54	2	68
Chhattisgarh	3	9	13	43	2	86	0	5	0	1	0	0	5	14	13	41
Goa	0	0	0	0	0	0	0	0	0	-	0	-	0	0	0	0
Gujarat	0	0	36	24	2	22	12	134	0	-	0	-	2	1	48	31
Haryana	4	16	12	50	3	43	10	120	3	100	4	118	10	30	25	73
Himachal Pradesh	0	0	4	213	1	218	6	1434	0	0	0	636	1	42	10	454
Jammu & Kashmir	3	16	5	30	0	-	0	-	0	21	0	2	3	17	5	29
Jharkhand	0	0	7	55	0	0	0	0	0	0	3	203	0	0	10	66
Karnataka	41	32	192	150	4	41	23	209	6	119	28	509	52	36	242	168
Kerala	0	0	79	299	0	9	10	216	0	-	0	-	0	1	88	287
Madhya Pradesh	26	30	115	133	4	48	10	115	2	50	4	88	32	32	129	130
Maharashtra	466	155	148	49	8	77	13	127	0	-	0	-	475	152	162	52
Manipur	0	-	0	-	2	45	4	83	1	76	1	77	2	49	4	82
Odisha	13	70	41	222	3	90	7	182	5	143	4	128	21	82	52	204
Punjab	0	-	0	-	2	19	11	122	0	19	0	112	2	19	12	122
Rajasthan	15	24	77	122	6	91	17	247	3	44	9	115	25	32	102	133
Sikkim	0	0	0	17	0	0	0	33	0	0	0	22	0	0	0	19
Tamil Nadu	35	36	105	106	5	43	15	132	1	30	4	97	41	36	123	108
Tripura	0	-	0	-	1	21	3	76	0	33	2	144	1	24	5	90
Uttar Pradesh	45	27	207	121	7	23	35	120	2	23	10	154	54	26	253	122
Uttarakhand	0	-	0	-	0	0	2	30	0	0	0	40	0	0	2	31
West Bengal	23	31	60	81	12	37	32	100	0	84	0	69	36	33	92	87
Total	724	55	1114	84	76	43	211	118	24	60	68	170	824	54	1393	91

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.31 : Municipal Revenue in Sample Cities - Assigned + Devolution

State	M.Corp				M				NP				Total			
	2009-10		2012-13		2009-10		2012-13		2009-10		2012-13		2009-10		2012-13	
	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	169	159	418	393	9	66	15	113	0	-	0	-	178	149	433	362
Assam	36	377	85	880	7	184	12	290	2	364	2	431	45	321	98	696
Bihar	0	0	5	218	0	-	0	-	0	-	0	-	0	0	5	218
Chhattisgarh	15	70	45	210	0	-	0	-	0	-	0	-	15	70	45	210
Gujarat	157	116	737	545	6	67	11	115	0	-	0	-	163	113	748	518
Haryana	214	928	349	1515	8	250	7	228	1	135	4	400	222	823	359	1330
Himachal Pradesh	1	33	0	0	0	16	0	0	0	0	0	0	1	29	0	0
Karnataka	868	681	1310	1029	126	1159	192	1767	128	2460	196	3753	1122	782	1698	1184
Kerala	73	439	145	877	9	341	14	516	0	-	0	-	82	426	159	828
Madhya Pradesh	875	1010	1134	1309	65	770	89	1063	29	686	46	1080	969	976	1269	1279
Maharashtra	5	27	48	279	4	306	9	649	0	-	0	-	9	47	57	306
Manipur	0	-	0	-	1	26	2	37	0	23	0	52	1	25	2	39
Odisha	101	548	147	794	8	218	13	353	9	294	14	474	119	469	175	690
Rajasthan	6	9	0	0	0	-	0	-	0	3	0	0	6	9	0	0
Tamil Nadu	582	588	1108	1120	71	644	117	1062	14	341	28	685	667	585	1253	1099
Tripura	0	-	0	-	14	347	21	522	0	61	0	138	14	339	21	512
Uttar Pradesh	1076	632	1426	837	153	519	226	765	32	477	64	948	1262	610	1716	830
Uttarakhand	21	373	35	615	16	312	51	1006	3	508	8	1170	41	354	94	820
West Bengal	392	530	522	706	79	249	80	251	0	46	0	65	471	444	602	567
Total	4589	469	7514	768	576	404	858	601	220	755	363	1248	5385	468	8735	759

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.32 : Municipal Revenue in Sample Cities -Grant-in-Aid from State Government

State	M.Corp				M				NP				Total			
	2009-10		2012-13		2009-10		2012-13		2009-10		2012-13		2009-10		2012-13	
	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	151	142	198	186	48	360	73	555	0	-	0	-	198	166	272	227
Assam	5	56	8	87	0	9	3	119	0	90	0	7	6	47	12	91
Bihar	2	75	3	132	0	-	0	-	0	-	0	-	2	75	3	132
Chhattisgarh	33	128	158	610	3	124	9	395	3	854	6	1758	39	137	172	607
Goa	5	740	8	1195	10	563	8	465	0	-	0	-	15	612	17	670
Gujarat	3198	2170	4060	2755	23	247	26	290	0	-	0	-	3220	2058	4087	2611
Haryana	36	159	93	403	16	127	44	349	129	5147	41	1642	182	476	178	466
Himachal Pradesh	20	1205	16	966	3	794	4	1061	0	990	0	1132	24	1124	21	985
Jammu & Kashmir	117	657	155	872	0	-	0	-	4	575	5	676	121	654	160	865
Jharkhand	58	540	68	634	162	32632	2	410	18	207	36	424	238	1203	106	538
Kerala	148	563	319	1214	11	299	23	626	0	-	0	-	159	531	341	1142
Madhya Pradesh	202	233	342	395	12	147	59	700	10	239	27	626	225	226	427	430
Maharashtra	646	219	482	163	93	892	128	1234	0	-	0	-	739	242	610	199
Manipur	0	-	0	-	12	279	8	190	1	277	2	415	13	279	10	213
Odisha	56	301	133	717	11	292	18	493	18	572	23	725	85	334	174	685
Punjab	0	-	0	-	0	5	0	4	0	72	0	0	1	7	0	3
Rajasthan	347	552	601	956	46	668	97	1415	42	559	80	1061	435	563	778	1007
Sikkim	0	0	2	162	0	0	0	213	0	0	1	228	0	0	3	179
Tamil Nadu	150	151	619	625	20	185	90	818	5	136	12	309	175	154	721	633
Tripura	0	-	0	-	11	277	49	1224	14	1275	21	1925	25	490	70	1374
West Bengal	579	785	1059	1434	121	381	160	504	1	288	2	442	702	661	1221	1150
Total	5754	570	8324	825	603	444	805	593	247	727	256	753	6604	560	9384	796

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.33 : Municipal Revenue in Sample Cities - Market Borrowing

State	M.Corp				M				NP				Total			
	2009-10		2012-13		2009-10		2012-13		2009-10		2012-13		2009-10		2012-13	
	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	5	65	22	313	0	60	0	0	0	-	0	-	5	65	22	297
Chhattisgarh	0	0	0	0	0	-	0	-	0	-	0	-	0	0	0	0
Gujarat	1	4	50	286	0	-	0	-	0	-	0	-	1	4	50	286
Haryana	52	368	0	0	0	-	0	-	1	159	2	463	53	362	2	14
Kerala	0	0	2	21	0	18	1	66	0	-	0	-	0	3	3	28
Madhya Pradesh	187	288	183	281	0	-	0	-	0	-	0	-	187	288	183	281
Maharashtra	457	437	365	348	0	14	1	46	0	-	0	-	457	431	365	344
Punjab	0	-	0	-	0	0	19	227	0	0	1	166	0	0	20	224
Rajasthan	52	111	6	13	0	0	3	627	10	298	15	419	63	123	24	48
Tamil Nadu	66	157	144	343	10	168	24	400	4	851	0	0	80	165	167	347
West Bengal	21	48	82	183	0	-	0	-	0	-	0	-	21	48	82	183
Total	841	232	854	236	11	58	48	260	15	311	17	361	867	225	920	238

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.34 : Municipal Revenue in Sample Cities - Other Sources

State	M.Corp				M				NP				Total			
	2009-10		2012-13		2009-10		2012-13		2009-10		2012-13		2009-10		2012-13	
	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs	Amount in Rs Cr	Per Capita in Rs
Andhra Pradesh	307	388	591	748	5	123	7	148	0	-	0	-	312	374	598	716
Assam	1	8	9	93	1	31	2	45	0	9	0	40	2	14	11	77
Bihar	0	1	0	0	0	-	0	-	0	-	0	-	0	1	0	0
Chhattisgarh	18	346	17	329	0	0	0	0	0	-	0	-	18	326	17	309
Gujarat	24	65	17	46	25	274	30	334	0	-	0	-	49	107	47	103
Haryana	0	0	46	519	5	84	24	385	88	8083	241	22147	93	574	312	1917
Jharkhand	10	43	3	11	4	764	0	74	0	0	3	714	13	57	6	24
Kerala	22	201	37	331	3	85	6	171	0	-	0	-	25	173	43	292
Madhya Pradesh	164	190	47	54	6	81	5	72	4	122	4	117	175	179	56	58
Maharashtra	647	298	949	438	16	522	27	889	0	-	0	-	662	302	976	444
Odisha	20	161	60	483	2	185	3	303	2	113	2	113	24	156	65	423
Rajasthan	0	-	0	-	1	277	3	644	0	7	0	0	1	68	3	144
Sikkim	0	-	0	-	0	0	0	33	0	0	0	32	0	0	0	32
Tamil Nadu	72	170	41	98	13	242	3	47	1	180	2	331	86	178	46	95
Tripura	0	-	0	-	2	61	5	115	0	1	0	93	2	56	5	113
Uttar Pradesh	808	524	1313	851	139	610	46	202	3	67	2	57	950	524	1361	752
West Bengal	47	77	3	5	0	6	0	4	0	32	0	86	48	70	4	5
Total	2139	286	3133	418	223	282	161	203	99	661	256	1708	2461	292	3549	421

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.35 : Municipal Expenditure in sample cities - Establishment

State	M.Corp					M					NP					Total				
	2007-08		2009-10		2012-13	2007-08		2009-10		2012-13	2007-08		2009-10		2012-13	2007-08		2009-10		2012-13
	Amt	PC	Amt	PC	Amt	Amt	PC	Amt	PC	Amt	Amt	PC	Amt	PC	Amt	Amt	PC	Amt	PC	
Andhra Pradesh	321	421	448	421	902	45	58	436	83	628	-	-	-	-	-	365	506	423	985	823
Assam	30	460	44	460	69	5	7	136	9	190	1	1	154	2	197	36	52	340	80	518
Bihar	17	115	15	115	22	0	0	8	0	53	-	-	-	-	-	17	15	111	22	163
Chhattisgarh	122	388	128	388	213	5	7	299	13	546	1	2	469	2	599	129	137	383	228	638
Goa	7	1440	10	1440	15	9	17	945	20	1098	-	-	-	-	-	17	27	1084	35	1390
Gujarat	900	977	1439	977	1957	19	21	232	35	388	-	-	-	-	-	919	1460	933	1993	1273
Haryana	63	518	119	518	185	31	44	344	69	545	6	9	303	13	425	100	172	444	268	690
Himachal Pradesh	0	15	0	15	20	0	0	11	0	13	0	0	8	0	10	0	0	14	0	18
J&K	78	658	117	658	211	-	-	-	-	-	3	5	773	8	1161	82	123	662	219	1182
Jharkhand	19	250	32	250	42	0	1	89	1	118	1	2	18	2	27	20	34	151	46	202
Karnataka	200	388	281	388	305	14	18	169	30	275	11	14	264	27	490	225	314	218	445	310
Kerala	101	509	134	509	221	8	10	226	16	347	-	-	-	-	-	110	144	467	237	769
Madhya Pradesh	310	779	433	779	674	22	32	385	54	647	12	17	396	27	635	343	483	486	756	761
Maharashtra	4434	9755	6082	9755	2932	52	63	596	103	972	-	-	-	-	-	4487	6145	1790	9858	2871
Manipur	-	-	-	-	-	5	6	136	7	172	0	0	15	1	215	5	6	120	9	178
ODISHA	34	508	69	508	94	6	8	212	11	291	6	8	263	13	419	46	85	334	118	465
PUNJAB	262	595	336	595	1358	45	52	574	83	916	1	2	368	3	768	309	389	731	681	1278
RAJASTHAN	264	843	397	843	530	28	41	606	49	717	26	36	480	53	704	318	475	615	632	818
SIKKIM	0	280	0	280	3	0	0	0	1	412	0	0	0	1	206	0	0	0	4	277
Tamilnadu	896	1889	1141	1889	1868	36	60	565	80	748	7	11	235	15	313	939	1212	1060	1963	1717
Tripura	-	-	-	-	-	10	17	431	23	573	2	3	241	4	355	12	20	390	27	526
UP	664	1311	794	1311	769	58	88	299	146	492	11	15	221	25	366	733	897	434	1481	716
Uttarakhand	15	553	19	553	32	17	21	408	24	468	1	1	208	2	245	33	41	357	57	498
West Bengal	605	1775	1071	1775	1311	78	111	349	164	516	1	1	249	2	419	684	1183	1115	1477	1391
Total	9345	20398	13109	20398	1443	494	684	368	1022	550	90	128	259	200	404	9928	13921	844	21620	1311

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.35 A : Municipal Revenue Expenditure in Sample Cities - Establishment - Salaries & Wages for Employees

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	6204	8801	714	13139	1065	359	488	313	713	458	65	95	221	146	341	6628	9384	655	13998	978				
Andhra Pradesh	266	377	355	781	734	39	51	385	75	562	0	0	-	0	-	305	428	358	856	715				
Assam	28	40	414	59	615	4	6	121	8	157	1	1	147	1	176	33	47	306	68	445				
Bihar	13	11	85	16	124	0	0	8	0	53	0	0	-	0	-	13	11	82	16	121				
Chhattisgarh	73	96	293	167	506	5	7	289	11	457	1	1	416	2	479	80	105	293	180	502				
Goa	7	9	1335	14	1938	8	14	744	18	1008	0	0	-	0	-	15	23	910	32	1269				
Gujarat	751	1035	702	1548	1051	17	19	209	31	340	0	0	-	0	-	768	1054	673	1579	1009				
Haryana	53	107	467	157	683	29	41	324	65	513	6	9	283	12	390	88	157	405	235	604				
J&K	50	70	394	137	767	0	0	-	0	-	3	5	714	7	1063	53	75	406	144	779				
Jharkhand	15	21	165	34	265	0	1	70	1	76	1	2	18	2	27	16	23	102	37	163				
Karnataka	188	267	209	374	294	12	17	156	28	261	10	13	241	26	469	210	297	206	428	298				
Kerala	55	74	281	120	459	5	7	156	12	263	0	0	-	0	-	60	81	262	132	430				
Madhya Pradesh	238	335	387	548	633	20	29	345	46	544	10	14	335	24	558	267	378	381	617	622				
Maharashtra	3134	4213	1298	6242	1923	40	48	451	79	740	0	0	-	0	-	3174	4261	1271	6320	1885				
Manipur	0	0	-	0	-	4	5	108	5	120	0	0	9	1	148	4	5	95	6	124				
ODISHA	29	63	342	76	409	5	7	186	10	255	6	8	236	12	364	40	78	306	97	381				
PUNJAB	226	295	674	534	1220	42	49	544	78	866	1	2	355	3	739	269	346	649	616	1156				
RAJASTHAN	193	320	508	381	605	19	32	466	38	556	18	26	339	35	468	229	377	488	454	588				
SIKKIM	0	0	0	2	248	0	0	0	0	406	0	0	0	0	164	0	0	0	3	245				
Tamilnadu	391	608	615	938	948	25	39	367	53	499	6	10	208	14	290	422	658	575	1005	879				
Tripura	0	0	-	0	-	8	13	320	17	431	1	2	208	3	296	9	15	297	20	402				
Uttarakhand	13	18	307	30	528	16	19	372	21	415	1	1	206	1	216	29	38	330	53	460				
West Bengal	483	841	1139	980	1327	59	85	268	117	367	1	1	191	1	298	543	927	873	1098	1034				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.35 B : Municipal Revenue Expenditure in Sample Cities - Establishment - Pensions

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	1755	2354	229	3597	350	52	77	58	114	86	4	6	19	8	26	1811	2437	205	3718	313				
Andhra Pradesh	53	68	68	117	116	3	7	66	9	84	0	0	-	0	-	57	75	68	126	113				
Assam	0	0	-	0	-	0	0	11	0	9	0	0	4	0	3	0	0	11	0	9				
Bihar	1	2	14	4	31	0	0	-	0	-	0	0	-	0	-	1	2	14	4	31				
Chhattisgarh	39	8	33	15	57	0	0	18	0	29	0	0	28	0	48	39	9	33	15	57				
Goa	0	0	60	1	138	1	4	201	2	90	0	0	-	0	-	1	4	161	3	103				
Gujarat	128	363	278	351	268	2	2	54	4	115	0	0	-	0	-	129	365	272	354	264				
Haryana	5	8	34	15	67	1	1	6	1	10	0	0	17	1	36	6	9	25	17	49				
J&K	11	18	102	34	193	0	0	-	0	-	0	0	4	0	5	11	18	99	34	186				
Jharkhand	0	1	5	1	9	0	0	17	0	32	0	0	0	0	0	1	1	4	2	7				
Karnataka	8	9	20	6	13	1	1	14	2	14	1	1	23	1	21	11	11	19	8	14				
Kerala	40	52	198	90	342	1	2	38	2	50	0	0	-	0	-	41	54	174	92	298				
Madhya Pradesh	48	71	82	113	130	2	3	34	4	53	2	2	65	3	80	51	75	77	119	122				
Maharashtra	1100	1267	422	2141	712	11	14	136	22	210	0	0	-	0	-	1112	1281	412	2163	695				
Manipur	0	0	-	0	-	1	1	39	1	38	0	0	-	0	-	1	1	39	1	38				
ODISHA	4	5	25	5	27	1	1	22	1	30	0	0	10	1	22	5	6	22	7	27				
PUNJAB	35	39	89	58	132	3	3	28	4	48	0	0	11	0	26	38	42	78	62	117				
RAJASTHAN	3	5	91	6	112	1	1	52	4	153	0	0	3	0	12	4	6	69	10	111				
SIKKIM	0	0	0	0	12	0	0	0	0	0	0	0	0	0	15	0	0	0	0	12				
Tamilnadu	155	207	210	311	314	7	15	152	18	185	0	1	33	1	28	162	223	199	330	294				
Tripura	0	0	-	0	-	1	2	43	2	58	0	0	4	0	21	1	2	34	3	50				
Uttarakhand	2	1	22	1	25	1	2	36	3	53	0	0	3	0	43	3	3	27	4	38				
West Bengal	122	230	311	329	445	14	19	61	35	109	0	0	43	0	88	136	249	235	364	342				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.35 C : Municipal Revenue Expenditure in Sample Cities - Establishment - Others

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	700	1130	158	2303	321	26	30	30	49	49	10	13	70	22	119	736	1173	141	2374	284				
Andhra Pradesh	2	2	20	3	28	2	0	11	0	6	0	0	-	0	-	4	3	19	3	25				
Assam	2	4	46	9	98	0	0	6	1	26	0	0	11	0	37	3	5	32	11	73				
Bihar	2	2	25	2	19	0	0	-	0	-	0	0	-	0	-	2	2	25	2	19				
Chhattisgarh	10	23	153	31	208	0	0	12	2	130	0	0	61	0	175	10	23	138	34	201				
Goa	0	0	45	0	62	0	0	-	0	-	0	0	-	0	-	0	0	45	0	62				
Gujarat	22	41	53	58	75	0	0	12	1	25	0	0	-	0	-	22	41	51	59	73				
Haryana	5	4	17	13	55	2	2	24	3	39	0	0	20	0	22	7	6	19	16	50				
J&K	17	29	162	40	222	0	0	-	0	-	0	0	63	1	106	17	29	159	40	219				
Jharkhand	4	10	498	7	367	0	0	4	0	21	0	0	-	0	-	4	10	401	8	299				
Karnataka	4	6	39	9	60	0	0	0	0	0	0	0	10	0	15	4	6	32	9	48				
Kerala	7	8	43	11	60	2	1	41	2	44	0	0	-	0	-	9	9	43	13	58				
Madhya Pradesh	24	28	45	14	22	1	1	14	5	86	0	0	29	1	43	25	29	42	19	28				
Maharastra	179	572	266	1324	615	1	1	12	2	28	0	0	-	0	-	180	573	256	1326	593				
Manipur	0	0	-	0	-	0	0	3	1	27	0	0	6	0	67	0	0	3	2	32				
ODISHA	0	1	5	13	72	0	0	6	0	10	0	1	18	1	37	1	2	7	15	62				
PUNJAB	1	2	4	2	6	1	0	2	0	2	0	0	2	0	2	2	2	3	3	5				
RAJASTHAN	68	73	116	143	228	7	8	142	7	120	8	11	141	18	234	84	92	120	168	220				
SIKKIM	0	0	0	0	20	0	0	0	0	6	0	0	0	0	29	0	0	0	0	21				
Tamilnadu	351	325	335	620	638	4	6	242	9	327	0	0	14	0	14	356	331	329	628	624				
Tripura	0	0	-	0	-	1	3	68	3	83	0	0	41	0	56	1	3	64	4	79				
West Bengal	0	1	4	3	15	5	6	20	13	40	0	0	14	0	32	5	7	14	15	31				

Annex 5.35 D : Municipal Revenue Expenditure in Sample Cities - Establishment - No Breakup

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	685	824	457	1359	754	58	88	295	146	486	11	15	220	25	366	753	928	428	1530	705				
Himachal Pradesh	0	0	15	0	20	0	0	11	0	13	0	0	8	0	10	0	0	14	0	18				
Maharastra	20	30	374	49	600	0	0	-	0	-	0	0	-	0	-	20	30	374	49	600				
UP	664	794	466	1311	769	58	88	299	146	492	11	15	221	25	366	733	897	434	1481	716				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.36 A : Municipal Revenue Expenditure in Sample Cities - Maintenance - Water Supply

State	M.Corp			M						NP						Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	1009	1569	133	2014	171	49	70	46	119	79	9	17	56	25	84	1068	1655	122	2158	159				
Andhra Pradesh	38	103	97	115	108	5	8	57	10	79	0	0	-	0	-	44	110	92	126	105				
Assam	5	4	39	1	13	0	0	14	3	82	0	0	0	0	15	5	4	31	4	32				
Bihar	1	0	1	0	1	1	0	8	0	3	0	0	-	0	-	2	0	1	0	1				
Chhattisgarh	4	8	32	11	40	1	1	50	1	53	0	0	55	0	108	5	10	33	12	42				
Goa	0	0	-	0	-	0	0	5	0	1	0	0	-	0	-	0	0	5	0	1				
Gujarat	83	111	75	172	117	5	7	77	9	100	0	0	-	0	-	89	118	75	181	116				
Haryana	28	22	97	129	560	0	0	0	0	0	0	3	878	0	0	28	26	97	129	487				
Jharkhand	1	1	4	0	1	0	0	0	13	2601	0	1	28	5	230	1	1	8	18	117				
Karnataka	37	45	162	40	144	5	7	66	8	77	3	4	73	4	83	45	56	128	53	120				
Kerala	3	4	19	7	35	1	1	13	2	49	0	0	-	0	-	4	4	18	9	37				
Madhya Pradesh	110	223	258	259	299	4	6	73	9	106	3	3	75	5	121	116	233	234	273	275				
Maharastra	509	722	233	690	222	6	6	91	8	114	0	0	-	0	-	515	728	230	698	220				
ODISHA	0	0	0	1	12	0	0	3	0	6	0	0	4	0	10	0	0	1	1	11				
PUNJAB	37	53	122	76	173	8	11	121	14	159	0	0	68	0	107	45	65	122	91	170				
RAJASTHAN	0	0	-	0	-	0	0	6	0	6	0	0	2	0	3	0	0	3	0	4				
SIKKIM	0	0	0	0	0	0	0	0	0	3	0	0	-	0	-	0	0	0	0	0				
Tamilnadu	110	127	129	300	303	6	6	60	8	79	3	3	71	6	131	119	137	120	314	275				
Tripura	0	0	-	0	-	0	0	5	0	3	0	0	28	0	28	0	0	8	0	6				
UP	0	94	55	123	72	0	9	32	17	59	0	1	21	2	36	0	105	51	143	69				
West Bengal	44	51	68	90	122	5	6	20	15	47	0	0	14	0	39	50	57	54	105	99				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.36 B : Municipal Revenue Expenditure in Sample Cities - Maintenance - Buildings/ Community Assets

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	108	150	12	210	17	19	22	15	34	23	4	6	27	10	42	130	178	13	254	18				
Andhra Pradesh	2	4	4	9	8	0	1	6	2	12	0	0	-	0	-	3	5	4	11	9				
Assam	0	1	13	0	2	0	1	26	1	15	0	0	30	0	30	0	3	17	1	7				
Bihar	0	0	1	0	1	0	0	-	0	-	0	0	-	0	-	0	0	1	0	1				
Chhattisgarh	4	4	16	6	22	0	0	7	0	11	0	0	0	0	19	4	4	15	6	22				
Goa	0	0	2	0	4	0	0	16	0	0	0	0	-	0	-	0	0	10	0	2				
Gujarat	12	10	7	16	12	0	1	7	1	8	0	0	-	0	-	13	10	7	17	12				
Haryana	3	4	29	6	44	0	0	0	0	2	0	1	62	1	71	3	5	27	7	40				
Jharkhand	1	1	12	0	1	0	0	0	10	2053	0	0	4	0	0	1	1	11	10	82				
Karnataka	9	15	12	31	24	0	1	7	1	6	0	0	7	0	12	10	16	12	32	22				
Kerala	7	14	54	15	56	2	3	74	3	59	0	0	-	0	-	10	17	57	17	57				
Madhya Pradesh	5	5	6	10	12	0	1	14	2	21	0	1	18	1	27	6	7	7	12	13				
Maharastra	39	38	13	51	17	4	4	41	3	28	0	0	-	0	-	43	42	13	54	17				
ODISHA	1	1	5	1	8	0	0	9	1	17	1	2	70	3	112	2	3	13	5	22				
PUNJAB	5	7	16	5	11	1	1	16	0	5	0	0	17	0	18	6	9	16	5	10				
RAJASTHAN	2	2	4	2	5	0	0	7	0	4	0	0	0	0	9	2	2	4	2	5				
SIKKIM	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0				
Tamilnadu	15	12	12	25	26	0	0	3	0	7	0	0	1	0	2	15	12	12	26	24				
Tripura	0	0	-	0	-	0	0	6	0	1	0	0	25	1	135	0	1	10	2	30				
UP	0	28	17	31	18	0	2	12	7	32	0	0	25	0	26	0	31	16	38	20				
Uttarakhand	2	3	44	3	47	9	5	97	4	74	1	1	173	1	181	12	9	75	8	67				
West Bengal	0	0	1	0	2	0	0	0	1	2	0	0	0	0	1	0	0	0	1	2				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.36 C : Municipal Revenue Expenditure in Sample Cities - Maintenance - Roads

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	643	1297	96	1664	123	50	79	47	123	73	17	19	57	46	136	711	1395	90	1833	118				
Andhra Pradesh	106	73	69	112	105	1	2	15	1	10	0	0	-	0	-	107	75	63	113	95				
Assam	5	12	121	20	209	0	1	26	1	27	0	1	153	1	85	6	14	92	22	144				
Bihar	1	0	5	0	3	0	0	35	1	104	0	0	-	0	-	1	1	6	1	8				
Chhattisgarh	11	10	34	12	42	0	0	21	1	32	0	0	4	0	90	11	10	33	12	42				
Goa	3	2	272	1	85	1	2	227	0	0	0	0	-	0	-	4	4	247	1	38				
Gujarat	80	105	71	147	100	5	8	87	17	186	0	0	-	0	-	85	113	72	164	105				
Haryana	21	13	93	40	285	1	1	8	1	13	4	4	177	10	407	26	18	71	52	200				
Jharkhand	0	0	1	0	0	0	1	201	6	1200	0	0	30	1	56	0	1	11	7	54				
Karnataka	32	99	77	142	112	5	8	76	8	79	2	2	43	4	86	39	108	76	154	109				
Kerala	29	39	150	54	206	2	2	54	6	141	0	0	-	0	-	30	42	135	60	196				
Madhya Pradesh	19	25	28	42	49	2	2	22	3	38	2	1	34	2	45	22	28	28	48	48				
Maharastra	162	208	67	423	138	3	4	40	4	49	0	0	-	0	-	166	211	67	428	135				
Manipur	0	0	-	0	-	0	0	0	0	0	0	0	-	0	-	0	0	0	0	0				
ODISHA	15	16	85	18	95	1	1	30	2	64	2	3	110	6	180	18	20	80	26	101				
PUNJAB	34	48	109	61	138	9	9	105	10	110	1	1	202	1	168	44	58	109	71	134				
RAJASTHAN	36	32	52	53	84	10	8	121	17	251	6	4	58	16	212	52	45	58	86	111				
SIKKIM	0	0	-	0	-	0	0	-	0	-	0	0	0	0	1	0	0	0	0	1				
Tamilnadu	27	29	29	34	34	3	3	38	6	78	0	0	3	0	4	30	32	29	40	37				
Tripura	0	0	-	0	-	1	2	41	5	117	0	0	40	1	135	2	2	41	6	120				
UP	0	481	282	290	170	0	15	59	15	61	0	0	8	3	77	0	496	248	308	154				
Uttarakhand	0	0	1	13	224	0	0	2	1	22	0	0	15	1	162	1	0	2	15	131				
West Bengal	61	107	145	202	274	6	9	29	16	52	0	0	20	0	42	67	116	110	219	206				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.36 D : Municipal Revenue Expenditure in Sample Cities - Maintenance - Other means of communication

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	8	11	14	25	30	5	5	12	12	28	1	0	10	1	34	15	17	13	38	29				
Chhattisgarh	1	4	92	7	158	0	0	7	0	13	0	0	-	0	-	2	4	74	8	127				
Goa	0	0	-	0	-	2	1	162	6	705	0	0	-	0	-	2	1	162	6	705				
Haryana	0	0	1	0	1	0	0	-	0	-	1	0	8	0	30	1	0	2	1	4				
Jharkhand	0	1	5	0	4	0	0	-	0	-	0	0	-	0	-	0	1	5	0	4				
Kerala	2	3	20	9	62	0	0	1	0	2	0	0	-	0	-	2	3	18	9	58				
Maharashtra	2	1	12	1	17	0	0	24	1	56	0	0	-	0	-	2	1	13	2	23				
ODISHA	0	0	0	3	34	0	0	0	0	10	0	0	0	0	32	0	0	0	3	33				
Tamilnadu	0	0	7	1	16	0	0	16	1	37	0	0	8	1	35	1	1	9	2	25				
Tripura	0	0	-	0	-	0	0	1	0	1	0	0	45	0	81	0	0	4	0	7				
West Bengal	2	2	13	3	15	2	3	9	4	12	0	0	8	0	11	5	5	11	7	13				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.36 E : Municipal Revenue Expenditure in Sample Cities - Maintenance - Street Lighting

State	M.Corp			M			NP			Total										
	2007-08	2009-10	2012-13	2007-08	2009-10	2012-13	2007-08	2009-10	2012-13	2007-08	2009-10	2012-13								
	Amt	Amt	PC	Amt	PC	Amt	Amt	PC	Amt	PC	Amt	Amt	PC							
INDIA	196	245	34	364	50	26	35	26	53	40	8	11	38	17	58	230	291	33	435	49
Assam	0	0	0	2	24	0	1	12	1	14	0	0	26	0	19	0	1	5	3	21
Chhattisgarh	7	7	31	12	51	0	1	37	2	62	0	0	80	0	102	8	9	32	14	52
Goa	0	0	-	0	-	0	0	10	0	0	0	0	-	0	-	0	0	10	0	0
Gujarat	8	11	28	13	33	0	0	-	0	-	0	0	-	0	-	8	11	28	13	33
Haryana	8	2	16	7	47	1	1	6	2	18	0	0	14	0	17	9	3	11	9	32
Jharkhand	3	2	16	1	12	0	0	31	0	16	0	0	3	0	16	3	2	15	2	12
Kerala	5	8	31	10	39	1	1	25	2	41	0	0	-	0	-	6	9	30	12	40
Madhya Pradesh	45	58	66	76	87	5	5	59	11	129	2	3	67	6	139	51	65	66	92	93
Maharashtra	17	21	45	34	73	1	1	22	2	37	0	0	-	0	-	18	22	43	36	69
ODISHA	1	1	4	6	30	1	1	64	1	56	0	0	16	0	22	2	2	9	7	32
PUNJAB	37	43	97	64	146	6	8	91	9	100	0	0	54	0	96	44	51	96	73	137
RAJASTHAN	19	21	33	28	44	1	2	31	4	57	2	3	37	3	37	22	26	33	35	45
Tamilnadu	29	31	32	55	56	3	4	43	5	55	3	3	69	4	89	35	39	34	65	57
Tripura	0	0	-	0	-	1	1	23	3	66	0	0	38	0	68	1	1	25	3	67
UP	0	17	10	29	17	0	2	6	3	10	0	1	14	2	33	0	19	10	33	16
West Bengal	16	22	30	27	37	5	7	21	9	28	0	0	15	0	22	21	29	27	36	34

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.36 F : Municipal Revenue Expenditure in Sample Cities - Maintenance - Others

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	4112	5349	417	8512	664	62	112	77	172	118	15	22	71	33	104	4189	5483	376	8717	598				
Andhra Pradesh	966	1349	1300	1904	1835	8	13	106	12	98	0	0	-	0	-	974	1362	1174	1916	1652				
Assam	0	0	0	2	22	1	3	66	5	110	0	0	49	0	75	1	3	22	8	51				
Bihar	1	2	24	1	12	0	0	-	0	-	0	0	-	0	-	1	2	24	1	12				
Chhattisgarh	18	52	244	94	444	0	1	40	1	43	0	0	39	0	104	18	52	231	95	418				
Goa	0	0	8	0	11	0	0	10	0	6	0	0	-	0	-	0	0	9	0	9				
Gujarat	649	757	525	1162	806	1	1	17	2	26	0	0	-	0	-	651	759	497	1164	762				
Haryana	1	1	7	5	54	0	0	-	0	-	1	0	49	0	5	2	1	11	5	50				
J&K	0	0	-	0	-	0	0	-	0	-	0	0	0	0	2	0	0	0	0	2				
Jharkhand	1	1	5	11	99	0	0	5	0	19	0	0	1	0	1	1	1	3	11	60				
Karnataka	188	166	130	239	187	16	20	200	31	315	9	11	210	13	238	214	197	138	283	198				
Kerala	22	24	92	29	110	1	1	34	1	48	0	0	-	0	-	22	25	87	30	105				
Madhya Pradesh	193	253	292	199	229	4	7	91	7	93	2	3	75	5	130	200	262	268	211	215				
Maharashtra	1568	1668	516	2602	805	11	14	184	25	335	0	0	-	0	-	1579	1681	508	2627	795				
Manipur	0	0	-	0	-	0	0	1	0	5	0	0	-	0	-	0	0	1	0	5				
ODISHA	5	1	7	7	36	1	1	28	1	36	1	1	39	1	56	7	3	13	9	38				
PUNJAB	11	16	36	17	40	0	0	2	0	3	0	0	31	0	75	12	16	30	18	34				
RAJASTHAN	0	0	0	0	0	0	0	-	0	-	0	0	-	0	-	0	0	0	0	0				
SIKKIM	0	0	0	1	59	0	0	0	0	57	0	0	0	0	49	0	0	0	1	57				
Tamilnadu	85	123	138	138	155	11	23	257	22	247	1	1	49	1	59	97	147	147	162	161				
Tripura	0	0	-	0	-	0	0	11	0	12	0	1	93	1	92	0	1	24	1	25				
UP	0	588	345	1358	797	0	22	73	55	184	0	4	62	10	147	0	614	297	1422	688				
Uttarakhand	0	0	-	0	-	0	0	4	0	24	0	0	-	0	-	0	0	4	0	24				
West Bengal	405	349	473	744	1008	5	7	21	9	29	0	0	15	0	22	410	356	335	754	710				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.36 G : Municipal Revenue Expenditure in Sample Cities - Maintenance - Sanitation

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	578	654	89	926	126	44	58	43	105	77	20	30	117	56	218	641	742	83	1087	121				
Assam	0	0	0	5	52	1	1	28	4	76	0	0	23	0	54	1	1	9	9	60				
Gujarat	19	28	35	47	59	1	1	10	1	15	0	0	-	0	-	20	29	33	48	55				
Haryana	20	30	130	40	172	2	2	17	6	44	0	1	54	1	33	22	33	88	46	122				
J&K	2	3	17	4	22	0	0	-	0	-	0	0	-	0	-	2	3	17	4	22				
Jharkhand	0	0	-	0	-	0	0	-	0	-	0	0	3	1	81	0	0	3	1	81				
Kerala	2	3	27	2	13	0	0	2	0	8	0	0	-	0	-	2	3	25	2	13				
Madhya Pradesh	256	114	175	125	191	1	1	17	1	13	0	1	25	2	58	257	116	157	127	173				
Maharastra	33	67	111	65	106	2	3	47	5	74	0	0	-	0	-	36	70	104	69	103				
Manipur	0	0	-	0	-	0	3	67	4	88	0	0	61	0	54	0	3	66	4	84				
ODISHA	3	3	17	7	37	0	1	128	1	71	0	0	30	0	31	3	5	22	8	38				
PUNJAB	17	23	52	24	54	1	1	8	1	10	0	0	58	0	86	18	24	44	25	47				
RAJASTHAN	87	135	214	194	308	21	22	319	49	717	17	25	333	48	638	125	182	235	291	376				
SIKKIM	0	0	0	0	0	0	0	0	0	1	0	0	0	0	4	0	0	0	0	1				
Tamilnadu	77	73	74	179	181	2	3	28	6	53	1	1	27	2	54	80	77	68	187	164				
Tripura	0	0	-	0	-	0	0	6	0	9	0	1	55	0	35	0	1	15	1	14				
UP	0	91	53	100	59	0	3	10	6	21	0	0	9	1	21	0	94	46	108	53				
West Bengal	61	84	114	136	184	13	17	54	23	72	0	0	38	0	56	74	102	96	159	150				

Annex 5.36 H : Municipal Revenue Expenditure in Sample Cities - Maintenance - No Breakup

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	0	0	12	0	14	0	0	8	0	11	0	0	13	0	7	0	0	11	0	13				
Himachal Pradesh	0	0	12	0	14	0	0	8	0	11	0	0	13	0	7	0	0	11	0	13				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.37 : Municipal Revenue Expenditure in Sample Cities to Total Expenditure

Municipal Revenue Expenditure to Total Expenditure >100 %

S.No	State	No of ULBs	ULB
1	Assam	1	Abhayapuri
2	Bihar	1	Hilsa
3	Goa	2	Margao
4	Goa		Marmugao
5	Haryana	4	Charkhi Dadri
6	Haryana		Cheeka
7	Haryana		Narnaund
8	Haryana		Safidon
9	Himachal Pradesh	6	Shimla
10	Himachal Pradesh		Bilaspur
11	Himachal Pradesh		Ghumarwin
12	Himachal Pradesh		Kullu
13	Himachal Pradesh		Sri Nainadeviji
14	Himachal Pradesh		Banjar
15	Jammu & Kashmir	1	Kargil
16	Jharkhand	2	Chatra
17	Jharkhand		Garhwa
18	Karnataka	5	Ranebennur
19	Karnataka		Anekal
20	Karnataka		Aurad
21	Karnataka		Chiknayakanahalli
22	Karnataka		Kushtagi
23	Manipur	10	Thoubal
24	Manipur		Mayang Imphal
25	Manipur		Moirang
26	Manipur		Nambol
27	Manipur		Andro
28	Manipur		Kakching Khunou
29	Manipur		Lamlai
30	Manipur		Lilong
31	Manipur		Oinam
32	Manipur		Samurou
33	Tamil Nadu	1	Veerakkalpudur
34	Tripura	1	Amarpur
35	Uttar Pradesh	2	Bareilly
36	Uttar Pradesh		Bhogaon
Total		36	

Source : Submitted by the Sample ULBs to the 14 FC

5.38: Municipal Expenditure Trend in Sample Cities

Amounts in Rs Cr, Per Capita in Rs

Item	M.Corp			M			NP			Total		
	2007-08	2012-13		2007-08	2012-13		2007-08	2012-13		2007-08	2012-13	
	Amount (%)	Amount (%)	Per Capita	Amount (%)	Amount (%)	Per Capita	Amount (%)	Amount (%)	Per Capita	Amount (%)	Amount (%)	Per Capita
Establishment	9345 (29.6)	20398 (30.1)	1443	494 (39.6)	1022 (33.5)	550	90 (32.3)	200 (28.6)	404	9928 (30.0)	21620 (30.2)	1311
Maintenance	6655 (21.1)	13716 (20.2)	972	255 (20.4)	618 (20.3)	333	73 (26.4)	187 (26.7)	384	6983 (21.1)	14522 (20.3)	883
Revenue	15999 (50.7)	34114 (50.3)	2413	749 (60.0)	1640 (53.8)	883	163 (58.6)	387 (55.3)	782	16911 (51.1)	36142 (50.5)	2192
Capital Expenditure	10477 (33.2)	22526 (33.2)	1586	404 (32.4)	1244 (40.8)	684	102 (36.7)	285 (40.6)	628	10983 (33.2)	24054 (33.6)	1460
Welfare Expenditure for citizens	1196 (3.8)	1922 (2.8)	202	57 (4.6)	120 (3.9)	115	10 (3.7)	25 (3.6)	121	1264 (3.8)	2068 (2.9)	192
Any other (pl. specify)	3879 (12.3)	9202 (13.6)	3247	38 (3.1)	45 (1.5)	90	3 (0.9)	3 (0.4)	70	3920 (11.8)	9250 (12.9)	2738
Grand Total	31552	67764	4755	1249	3049	1641	278	700	1413	33078	71514	4307

Source: Data Submitted by the Sample ULBs to the 14 FC

Annex 5.39 A : Municipal Capital Expenditure in Sample Cities - Water Supply

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	1194	2851	257	3621	326	44	132	117	166	147	18	18	78	41	172	1256	3002	241	3828	307				
Andhra Pradesh	42	34	31	17	16	2	2	15	4	30	0	0	-	0	-	44	36	30	21	18				
Assam	8	0	0	3	36	0	1	31	2	44	0	0	42	0	138	8	1	8	5	39				
Bihar	21	0	2	3	34	0	0	-	0	-	0	0	-	0	-	21	0	2	3	34				
Chhattisgarh	8	9	38	19	83	1	1	39	4	198	0	0	20	0	115	9	10	38	24	93				
Gujarat	166	221	150	291	198	9	15	192	5	69	0	0	-	0	-	175	236	152	297	191				
Haryana	9	5	20	55	237	0	0	-	0	-	0	0	-	0	-	9	5	20	55	237				
Jharkhand	9	2	14	36	283	0	5	906	0	0	7	3	31	10	114	16	9	41	46	211				
Karnataka	23	20	53	16	42	5	4	44	10	99	5	7	139	8	168	33	31	59	34	65				
Kerala	4	4	40	5	47	0	0	5	1	71	0	0	-	0	-	4	5	35	6	50				
Madhya Pradesh	148	227	262	162	187	3	11	132	32	378	1	1	30	14	415	152	239	243	207	211				
Maharashtra	588	1809	563	2570	800	1	28	293	13	137	0	0	-	0	-	589	1837	555	2583	781				
ODISHA	0	0	-	0	-	1	1	110	1	88	0	0	16	0	34	1	1	92	1	78				
PUNJAB	58	91	209	109	250	5	3	35	16	185	0	0	23	1	298	63	95	179	126	239				
RAJASTHAN	1	0	4	1	8	0	0	4	0	11	0	0	-	0	-	1	0	4	1	8				
SIKKIM	0	0	0	0	2	0	0	-	0	-	0	0	-	0	-	0	0	0	0	2				
Tamilnadu	40	194	196	245	247	4	30	317	22	229	4	7	162	7	148	48	231	205	273	242				
Tripura	0	0	-	0	-	0	12	304	30	762	0	0	13	0	25	0	12	258	31	645				
UP	0	135	141	6	6	0	0	-	0	-	0	0	-	0	-	0	135	141	6	6				
West Bengal	69	100	136	84	113	14	19	60	26	80	0	0	21	0	68	82	119	112	109	103				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.39 B : Municipal Capital Expenditure in Sample Cities - Capital Expenditure - Buildings/Community Assets

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	779	1331	107	1713	138	50	68	44	99	65	12	21	62	34	101	841	1419	99	1847	129				
Andhra Pradesh	25	16	15	42	40	2	2	16	1	12	0	0	-	0	-	27	18	15	44	37				
Assam	0	18	183	7	73	2	2	38	4	91	1	0	58	1	177	2	20	134	12	81				
Bihar	1	2	39	0	2	0	0	-	0	-	0	0	-	0	-	1	2	39	0	2				
Chhattisgarh	11	30	129	46	200	1	2	112	2	116	0	0	30	1	332	13	32	126	50	195				
Gujarat	200	306	208	415	282	7	3	36	14	165	0	0	-	0	-	207	309	198	429	275				
Haryana	3	3	12	13	55	0	0	2	0	5	0	0	2	0	24	3	3	9	13	42				
Jharkhand	9	5	43	21	167	1	0	0	0	0	0	1	7	1	17	9	6	28	23	106				
Karnataka	40	69	54	98	77	3	5	48	4	44	3	4	80	6	124	46	78	55	108	76				
Kerala	7	7	35	14	69	1	4	87	6	122	0	0	-	0	-	8	11	44	20	79				
Madhya Pradesh	26	37	43	117	135	2	5	64	6	83	1	1	40	2	56	30	43	44	125	129				
Maharastra	295	603	185	698	214	4	3	63	4	79	0	0	-	0	-	299	606	183	702	212				
ODISHA	103	77	415	121	652	2	7	200	8	219	2	8	237	9	286	108	92	361	138	542				
PUNJAB	3	10	22	1	3	0	0	4	1	9	0	0	44	0	74	4	10	19	2	4				
RAJASTHAN	8	9	43	10	45	0	1	39	0	19	0	0	0	1	26	8	10	39	11	41				
SIKKIM	0	0	0	0	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25				
Tamilnadu	33	110	111	77	78	6	10	90	11	102	2	2	70	2	68	41	121	108	90	80				
Tripura	0	0	-	0	-	6	3	65	1	21	1	1	148	4	445	7	4	81	5	104				
UP	0	7	5	22	15	0	8	31	17	70	0	4	65	6	104	0	19	11	45	26				
Uttarakhand	0	4	65	0	2	2	1	13	1	23	1	0	22	1	156	3	5	39	2	20				
West Bengal	14	18	98	10	55	10	13	40	18	55	0	0	11	0	21	24	31	61	28	55				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.39 C : Municipal Capital Expenditure in Sample Cities - Roads

State	M.Corp			M			NP			Total										
	2007-08	2009-10	2012-13	2007-08	2009-10	2012-13	2007-08	2009-10	2012-13	2007-08	2009-10	2012-13	2007-08	2009-10	2012-13					
	Amt	Amt	PC	Amt	PC	Amt	Amt	PC	Amt	PC	Amt	Amt	PC	Amt	Amt	PC	Amt	PC		
INDIA	3241	5239	395	6335	478	179	327	186	517	294	50	84	191	147	335	3471	5650	366	6999	453
Andhra Pradesh	305	202	189	252	237	7	10	78	15	116	0	0	-	0	-	312	212	177	267	223
Assam	0	0	0	16	163	1	2	43	9	179	0	0	66	1	148	2	3	17	25	167
Bihar	2	5	61	1	18	0	0	-	0	-	0	0	-	0	-	2	5	61	1	18
Chhattisgarh	41	57	249	129	559	5	7	293	11	438	1	0	147	2	468	47	65	252	141	547
Gujarat	289	728	494	961	652	5	8	88	28	314	0	0	-	0	-	294	736	471	989	633
Haryana	27	38	165	29	128	7	8	60	35	272	1	2	200	3	403	34	47	129	67	184
J&K	8	12	66	10	57	0	0	-	0	-	0	0	3	0	53	8	12	64	10	57
Jharkhand	10	7	57	9	73	0	0	36	0	37	2	3	36	3	34	12	11	48	12	57
Karnataka	894	1941	1523	1802	1415	19	39	362	30	281	16	23	460	26	524	929	2003	1398	1859	1298
Kerala	33	44	167	58	221	2	2	33	6	135	0	0	-	0	-	35	45	147	64	208
Madhya Pradesh	103	161	186	193	222	10	17	202	25	304	4	6	171	12	352	117	184	187	230	234
Maharastra	955	1354	420	1708	529	7	58	617	54	567	0	0	-	0	-	962	1412	425	1762	530
ODISHA	76	61	332	109	587	3	7	176	9	254	4	9	279	12	372	84	77	302	130	512
PUNJAB	86	92	210	90	205	15	6	67	22	240	1	1	203	1	303	102	99	186	113	212
RAJASTHAN	85	27	43	96	153	8	11	190	25	424	7	7	88	30	398	99	45	59	152	198
Tamilnadu	259	360	364	692	699	11	18	165	74	692	11	14	325	21	474	282	392	344	786	690
Tripura	0	0	-	0	-	2	2	54	4	107	1	3	323	6	591	3	5	107	10	202
UP	0	55	47	112	96	0	63	213	71	239	0	15	219	28	411	0	132	86	211	138
Uttarakhand	0	0	-	0	-	55	40	792	56	1107	0	0	51	1	161	55	41	706	57	997
West Bengal	67	95	128	68	93	23	29	91	42	132	0	0	35	1	140	91	124	117	111	105

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.39 D : Municipal Capital Expenditure in Sample Cities - Other means of Communciation

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	107	139	100	139	153	211	6	11	92	14	121	3	9	178	9	176	116	120	135	176	198			
Chhattisgarh	1	376	5	376	9	722	1	0	42	1	177	1	1	216	1	216	3	6	264	10	499			
Jharkhand	0	-	0	-	0	-	0	0	-	0	-	0	0	0	0	0	0	0	0	0	0	0	0	
Kerala	1	13	1	13	1	12	0	0	-	0	-	0	0	-	0	-	1	1	13	1	12			
Maharastra	45	117	37	117	51	163	2	3	205	2	150	0	0	-	0	-	46	40	121	54	162			
ODISHA	60	240	45	240	63	340	1	3	85	6	167	2	5	170	5	180	63	53	209	75	296			
Tamilnadu	0	132	13	132	28	287	0	2	47	1	24	0	0	34	0	8	1	15	104	29	201			
Tripura	0	-	0	-	0	-	0	0	-	0	-	1	3	762	3	729	1	3	762	3	729			
West Bengal	0	-	0	-	0	-	2	2	105	4	165	0	0	-	0	-	2	2	105	4	165			

Annex 5.39 E : Municipal Capital Expenditure in Sample Cities - Street Lighting

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	32	18	49	18	64	23	1	6	15	10	25	0	4	48	6	70	33	59	18	79	24			
Assam	0	-	0	-	0	-	0	0	10	0	13	0	0	-	0	-	0	0	10	0	13			
Gujarat	13	18	12	18	19	29	0	0	-	0	-	0	0	-	0	-	13	12	18	19	29			
Kerala	2	29	2	29	3	39	0	0	-	0	-	0	0	-	0	-	2	2	29	3	39			
Maharastra	1	9	2	9	6	36	0	0	83	1	145	0	0	-	0	-	1	2	10	7	38			
PUNJAB	14	42	18	42	16	36	1	1	10	3	33	0	0	27	0	53	15	19	36	19	35			
Tamilnadu	1	37	2	37	3	54	0	0	-	0	-	0	1	20	1	21	2	3	32	4	44			
UP	0	10	14	10	16	12	0	4	15	6	21	0	4	62	6	93	0	21	12	28	16			

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.39 F : Municipal Capital Expenditure in Sample Cities - Others

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	5085	9267	736	10594	841	124	221	148	437	292	16	33	138	45	187	5225	9520	665	11075	773				
Andhra Pradesh	295	363	358	338	333	3	6	44	8	64	0	0	-	0	-	298	369	323	346	303				
Assam	7	7	70	47	483	3	6	134	7	155	1	1	158	3	509	10	14	94	57	383				
Bihar	1	4	42	1	9	0	0	-	0	-	0	0	-	0	-	1	4	42	1	9				
Chhattisgarh	60	82	429	237	1240	1	3	125	3	140	1	2	1157	3	2360	62	86	402	243	1136				
Goa	2	2	264	0	24	0	0	-	0	-	0	0	-	0	-	2	2	264	0	24				
Gujarat	712	1306	886	1682	1141	3	2	26	7	86	0	0	-	0	-	714	1308	839	1689	1084				
Haryana	61	143	620	233	1012	5	4	59	1	12	0	1	464	4	1575	67	148	504	238	812				
Jharkhand	0	0	3	0	0	0	0	31	0	49	1	0	91	1	168	1	1	8	1	10				
Karnataka	165	389	306	133	104	10	23	225	21	203	5	6	262	7	306	180	418	299	161	115				
Kerala	26	30	237	61	473	4	4	126	5	135	0	0	-	0	-	30	35	213	66	400				
Madhya Pradesh	83	188	248	286	377	6	4	63	5	77	2	3	81	4	107	92	195	228	295	344				
Maharastra	2993	4870	1507	4485	1388	5	7	227	18	582	0	0	-	0	-	2998	4877	1495	4502	1380				
Manipur	0	0	-	0	-	0	5	108	14	314	0	0	-	0	-	0	5	108	14	314				
ODISHA	33	27	144	105	564	1	2	62	5	134	2	4	128	7	209	36	33	130	116	457				
PUNJAB	25	32	74	25	57	1	1	16	2	20	0	0	90	1	118	26	34	64	27	51				
SIKKIM	0	0	0	0	37	0	0	0	0	14	0	0	0	0	40	0	0	0	0	35				
Tamilnadu	157	396	401	633	640	14	23	241	48	502	3	5	112	7	160	173	424	376	687	609				
Tripura	0	0	-	0	-	3	12	296	99	2472	0	0	17	0	28	3	12	252	99	2085				
UP	0	755	468	1599	991	0	28	94	66	224	0	9	143	5	81	0	792	401	1671	846				
West Bengal	466	671	908	730	989	64	91	286	129	405	1	1	104	2	360	530	762	718	861	811				

Annex 5.39 G : Municipal Capital Expenditure in Sample Cities - Land

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	0	0	1	0	0	0	0	-	0	-	0	0	-	0	-	0	0	1	0	0				
Kerala	0	0	1	0	0	0	0	-	0	-	0	0	-	0	-	0	0	1	0	0				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.39 H : Municipal Capital Expenditure in Sample Cities - No Breakup

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	39	30	123	47	193	0	0	-	0	-	2	2	490	3	671	41	32	129	50	200				
Chhattisgarh	31	23	624	45	1226	0	0	-	0	-	0	0	-	0	-	31	23	624	45	1226				
Haryana	0	0	-	0	-	0	0	-	0	-	2	2	490	3	671	2	2	490	3	671				
Jharkhand	0	7	63	2	20	0	0	-	0	-	0	0	-	0	-	0	7	63	2	20				
UP	8	0	0	0	0	0	0	-	0	-	0	0	-	0	-	8	0	0	0	0				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.40 A : Municipal Welfare Expenditure in Sample Cities - Education (Excluding Teachers Salary)

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	253	85	455	85	7	17	10	16	28	0	1	48	0	14	260	466	79	471	80					
Andhra Pradesh	1	3	0	3	0	11	0	12	0	0	-	0	-	1	1	5	1	6						
Assam	0	-	0	-	0	0	0	3	0	0	-	0	-	0	0	0	0	3						
Bihar	0	2	0	4	0	0	-	0	-	0	0	-	0	-	0	0	2	0	4					
Chhattisgarh	1	23	4	64	0	0	28	0	149	0	0	10	0	27	2	2	23	5	67					
Gujarat	43	55	117	93	0	1	121	0	15	0	0	-	0	-	43	71	56	118	92					
Jharkhand	0	-	0	-	0	0	-	0	-	0	0	2	0	6	0	0	2	0	6					
Karnataka	0	-	0	-	0	0	-	0	-	0	1	233	0	0	0	1	233	0	0					
Kerala	7	34	11	40	1	0	12	0	19	0	0	-	0	-	8	9	32	11	38					
Madhya Pradesh	3	20	5	30	0	0	12	0	15	0	0	3	0	6	3	3	19	5	27					
Maharashtra	185	149	307	128	5	6	83	10	134	0	0	-	0	-	190	364	147	317	128					
ODISHA	4	0	0	0	0	0	21	0	15	0	0	71	0	102	4	0	2	0	2					
RAJASTHAN	3	53	3	57	0	0	0	0	0	0	0	-	0	-	3	3	45	3	48					
SIKKIM	0	-	0	-	0	0	0	0	10	0	0	0	0	3	0	0	0	0	6					
Tamilnadu	2	27	2	20	0	0	23	0	21	0	0	-	0	-	2	3	27	2	20					
Tripura	0	-	0	-	0	0	0	0	0	0	0	24	0	6	0	0	2	0	1					
West Bengal	5	11	5	7	1	1	3	3	11	0	0	2	0	9	6	9	8	8	8					

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.40 B : Municipal Welfare Expenditure in Sample Cities - Pensions

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	84	106	62	135	79	15	28	42	40	61	5	5	67	9	114	105	139	57	184	75				
Andhra Pradesh	14	22	67	20	62	6	14	105	16	122	0	0	-	0	-	20	36	78	36	79				
Assam	0	0	-	0	-	0	0	154	0	45	0	0	0	0	9	0	0	109	0	34				
Chhattisgarh	11	11	129	12	141	1	1	164	1	158	0	0	138	0	180	12	12	132	13	143				
Kerala	39	50	190	79	301	1	3	71	11	236	0	0	-	0	-	41	53	172	90	291				
Madhya Pradesh	17	20	53	19	50	3	4	62	4	58	3	3	83	5	142	23	27	56	28	59				
Maharastra	0	0	0	0	0	2	3	127	4	179	0	0	-	0	-	3	3	16	4	22				
ODISHA	2	2	13	3	15	1	1	40	2	105	1	2	65	3	114	4	5	20	8	33				
Tripura	0	0	-	0	-	0	0	10	0	2	0	0	0	0	2	0	0	9	0	2				
West Bengal	1	1	3	2	6	0	1	2	2	5	0	0	1	0	4	1	1	2	3	5				

Annex 5.40 C : Municipal Welfare Expenditure in Sample Cities - Health

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	79	86	32	87	33	8	11	18	17	27	1	2	20	4	39	88	99	29	109	32				
Andhra Pradesh	0	0	0	0	10	0	0	4	1	21	0	0	-	0	-	0	0	2	1	16				
Chhattisgarh	1	2	56	4	85	0	0	16	0	27	0	0	1	0	3	1	3	50	4	76				
Gujarat	1	1	11	3	20	0	0	-	0	-	0	0	-	0	-	1	1	11	3	20				
Haryana	0	0	0	0	0	0	0	7	0	8	0	0	-	0	-	0	0	1	0	2				
Jharkhand	0	0	-	0	-	0	0	-	0	-	0	1	185	0	3	0	1	185	0	3				
Kerala	13	15	56	16	60	0	0	3	1	15	0	0	-	0	-	13	15	50	16	55				
Madhya Pradesh	3	4	32	8	59	0	0	21	1	53	1	0	30	2	100	4	5	30	11	62				
Maharastra	8	9	50	7	35	1	1	18	0	5	0	0	-	0	-	9	10	43	7	28				
ODISHA	17	8	45	0	0	1	1	55	1	46	0	0	-	0	-	17	9	45	1	3				
RAJASTHAN	15	6	9	5	8	1	1	14	2	31	0	1	8	2	30	16	7	9	10	12				
Tamilnadu	1	1	6	2	15	0	0	-	0	-	0	0	-	0	-	1	1	6	2	15				
Tripura	0	0	-	0	-	0	0	1	0	1	0	0	12	0	16	0	0	1	0	2				
West Bengal	20	39	53	43	58	5	7	23	11	35	0	0	18	0	31	25	46	44	54	51				

Source : Submitted by the Sample ULBs to the 14 FC

Annex 5.40 D : Municipal Welfare Expenditure in Sample Cities - Others

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	776	1122	184	1246	205	27	38	50	46	60	4	10	84	12	105	807	1170	168	1304	187				
Assam	0	0	-	0	-	0	0	4	1	20	0	0	-	0	-	0	0	4	1	20				
Bihar	2	1	13	1	27	0	0	-	0	-	0	0	-	0	-	2	1	13	1	27				
Chhattisgarh	23	21	146	32	221	0	0	9	0	18	0	0	9	0	9	23	21	142	32	215				
Gujarat	124	144	392	184	500	0	0	-	0	-	0	0	-	0	-	124	144	392	184	500				
Haryana	0	0	1	1	4	0	0	-	0	-	0	0	-	0	-	0	0	1	1	4				
Jharkhand	0	0	0	0	0	0	0	-	0	-	0	0	26	0	0	0	0	1	0	0				
Karnataka	43	82	67	87	71	2	4	65	3	41	2	7	362	7	352	47	93	71	97	74				
Kerala	9	21	122	18	100	3	7	252	1	49	0	0	-	0	-	12	28	139	19	93				
Madhya Pradesh	49	72	85	127	151	2	4	57	6	99	1	1	17	2	73	52	76	81	136	145				
Maharastra	404	650	635	681	664	6	6	135	8	170	0	0	-	0	-	410	657	613	689	642				
ODISHA	2	3	16	9	46	0	0	17	1	54	0	1	47	0	21	2	4	19	10	44				
PUNJAB	95	75	172	65	148	4	4	48	6	68	0	0	35	0	60	99	80	150	71	133				
RAJASTHAN	3	15	24	17	28	6	6	118	11	217	0	0	18	0	23	9	21	30	29	41				
SIKKIM	0	0	-	0	-	0	0	0	0	6	0	0	0	0	0	0	0	0	0	4				
Tamilnadu	0	0	0	0	0	0	0	-	0	-	0	0	-	0	-	0	0	0	0	0				
Tripura	0	0	-	0	-	1	2	55	2	48	0	0	33	1	177	1	2	51	3	71				
West Bengal	23	38	51	26	35	3	4	12	6	19	0	0	8	0	13	26	42	39	32	30				

Annex 5.40 E : Municipal Welfare Expenditure in Sample Cities - No Breakup

State	M.Corp					M					NP					Total								
	2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13		2007-08		2009-10		2012-13	
	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC	Amt	PC
INDIA	4	8	73	0	0	0	0	33	1	180	0	0	0	0	0	4	8	70	1	10				
Assam	4	8	80	0	0	0	0	-	0	-	0	0	-	0	-	4	8	80	0	0				
Karnataka	0	0	-	0	-	0	0	33	1	180	0	0	-	0	-	0	0	33	1	180				
SIKKIM	0	0	0	0	1	0	0	-	0	-	0	0	0	0	0	0	0	0	0	1				

Source : Submitted by the Sample ULBs to the 14 FC

5.41: Number of ULBs Meeting Expenditure through User Charges – Water Supply 2009-10 & 2012-13

State	M.Corp						M						NP						Total								
	0	<25	25-50	50-75	75-100	>100	Toal	0	<25	25-50	50-75	75-100	>100	Toal	0	<25	25-50	50-75	75-100	>100	Toal	0	<25	25-50	50-75	75-100	>100
2009-10																											
Andhra Pradesh		2	2	1		6	11		2	2	2	7	13								2	4	3	2	13	24	
Assam			1				1			1			1						1	1		1	1		1	3	
Chhattisgarh		1	1		1	5	8	1	1	2		1	5			2					2	4	2	1	6	15	
Gujarat		2		1		3	6	1	1	3	1	6	12								3	1	4	1	9	18	
Haryana				1			1																1			1	
Jharkhand					1	1	1							2							2				1	3	
Karnataka		1	1		1	1	4	1			1	5	7	3	2	3	6	4	18	5	3	3	8	10	29		
Kerala			1			1	2															1			1	2	
Madhya Pradesh	1	5	2	2		3	13	9	2		1	2	14	17	1	1			2	21	1	31	5	3	1	7	48
Maharashtra			2	2		11	15	3			1	6	10								3	2	2	1	17	25	
Odisha														1		1				2	1		1			2	
Tamil Nadu			2	4		4	10	1	3	2	1	7	14	2	9	3	2	7	23	3	14	9	3	18	47		
Tripura										1			1	2				1	1	4	2		1	1	1	5	
Uttar Pradesh	1	4	1	1		1	8	12	4			2	18	2	8	2	2	5	7	26	3	24	7	3	5	10	52
West Bengal	1					1	2														1					1	2
Grand Total	3	15	13	12	2	37	82	28	13	11	7	36	95	2	35	16	10	14	22	99	5	78	42	33	23	95	276
2012-13																											
Andhra Pradesh		2	3		1	5	11		3	3	1	6	13								2	6	3	2	11	24	
Assam						1	1	1					1						1	1	1				2	3	
Chhattisgarh				3		5	8			1		4	5			1			1	2			5		10	15	
Gujarat		1	1		2	2	6	1	1	3		7	12								2	2	3	2	9	18	
Haryana						1	1																		1	1	
Jharkhand						1	1							1				1	2	1				1	1	3	
Karnataka		3				1	4	1			2	4	7	1	1	5	4		7	18	1	5	5	4	2	12	29
Kerala			2				2																2			2	
Madhya Pradesh		5	4			4	13	10	3	1			14	16	3				2	21	31	10	1		6	48	
Maharashtra			3	2	1	9	15	3		1	1	5	10								3	3	3	2	14	25	
Odisha														1		1				2	1		1			2	
Tamil Nadu			4	1		5	10	1	3	1	2	7	14	6	4	7	2	4	23	7	11	9	4	16	47		
Tripura											1		1	1				1	2	4	1			2	2	5	
Uttar Pradesh	2	4		1	1		8	15	2			1	18	8	6	3	3	6	26	2	27	8	4	4	7	52	
West Bengal	1					1	2														1					1	2
Grand Total	3	15	17	7	5	35	82	32	12	10	7	34	95	1	34	18	16	7	23	99	4	81	47	33	19	92	276

Source : Submitted by the Sample ULBs to the 14 FC

5.42: Cost Recovery of O&M charges – 2011

		State	National	Andhra Pradesh	Bihar	Chhattisgarh	Gujarat	Himachal Pradesh	Karnataka	Kerala	Madhya Pradesh	Maharashtra	Odisha	Rajasthan	Tripura	Uttar Pradesh	West Bengal
Water supply	Cost recovery	M.Corp	34.4	58.2	30.0	29.8	50.0	15.6	26.0	35.0	19.3	65.0	20.5	17.3	12.6	35.7	22.0
		M	28.4	0.0	0.0	0.0	0.0	10.0	0.0	0.0	43.0	0.0	29.5	29.3	0.0	0.0	0.0
		NP	53.2	74.3	37.3	35.8	51.1	50.0	42.2	42.4	31.9	78.3	40.7	38.5	0.0	57.9	41.0
		Metro	63.5	64.7	50.0	41.0	51.3	0.0	92.0	0.0	29.5	79.5	0.0	44.1	0.0	72.9	100.0
		Class - 1	44.3	74.7	34.3	35.0	49.2	50.0	32.8	39.0	31.1	76.1	40.7	27.9	12.6	38.4	24.8
		SMT	32.0	51.0	30.0	30.1	50.9	14.5	20.0	37.2	23.0	63.5	26.6	17.2	0.0	32.8	0.0
		Total	42.0	66.8	34.7	33.8	50.4	20.4	34.1	38.3	26.6	73.4	28.5	23.2	12.6	44.2	26.3
	Efficiency in collection charges	M.Corp	59.7	70.0	30.0	54.9	55.5	95.0	59.0	48.6	51.7	71.4	53.6	78.1	75.4	62.5	28.9
		M	46.7	0.0	0.0	0.0	0.0	50.0	0.0	0.0	50.5	0.0	43.2	66.9	0.0	0.0	0.0
		NP	60.4	59.7	37.3	45.4	53.6	78.2	72.8	62.4	49.8	70.2	89.8	80.0	0.0	74.1	39.0
		Metro	69.6	73.4	50.0	38.0	61.0	0.0	97.0	0.0	58.3	73.8	0.0	78.7	0.0	79.4	29.0
		Class - 1	56.3	62.5	34.3	45.5	43.8	78.2	68.8	60.9	43.9	68.2	89.8	73.7	75.4	65.4	34.6
		SMT	59.0	64.7	30.0	56.2	59.4	86.0	44.0	44.3	53.4	71.8	46.4	77.7	0.0	59.6	0.0
		Total	59.0	64.3	34.7	48.6	54.8	84.7	65.9	54.8	50.7	70.7	52.4	76.8	75.4	66.9	30.2
Sewerage	Cost recovery	M.Corp	3.5	0.0	0.0	0.0	24.3	7.5	1.3	0.0	0.0	8.5	0.0	0.0	0.0	0.0	0.7
		M	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		NP	22.5	19.4	0.0	0.0	47.9	0.0	16.9	0.0	11.4	43.9	8.3	4.4	0.0	33.8	0.0
		Metro	43.4	63.4	0.0	0.0	66.3	0.0	110.0	0.0	10.5	55.7	0.0	7.3	0.0	49.5	0.0
		Class - 1	8.0	5.9	0.0	0.0	22.0	0.0	2.9	0.0	10.6	29.0	8.3	0.0	0.0	4.9	0.6
		SMT	3.7	0.0	0.0	0.0	25.6	6.0	0.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	0.0
		Total	11.1	10.4	0.0	0.0	33.0	5.0	9.1	0.0	5.3	30.7	1.1	0.8	0.0	12.9	0.5
	Efficiency in collection of charges	M.Corp	5.9	0.0	0.0	0.0	25.1	61.6	14.4	0.0	0.0	5.4	0.0	0.0	0.0	0.0	1.4
		M	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		NP	29.1	20.2	0.0	0.0	55.0	0.0	28.5	0.0	11.5	44.0	37.0	34.0	0.0	51.0	14.6
		Metro	50.9	68.3	0.0	0.0	80.0	0.0	97.0	0.0	30.8	57.9	0.0	30.0	0.0	53.7	0.0
		Class - 1	12.7	5.8	0.0	0.0	22.7	0.0	20.5	0.0	2.6	27.9	37.0	11.4	0.0	15.1	6.3
		SMT	5.5	0.0	0.0	0.0	25.6	49.3	0.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0
		Total	15.0	10.8	0.0	0.0	36.1	41.1	21.4	0.0	5.3	29.6	5.1	6.5	0.0	19.5	5.2
Solid Waste Management	Cost recovery	M.Corp	6.3	0.0	0.0	13.5	37.9	0.5	7.5	3.7	4.5	13.8	0.0	0.0	38.2	0.0	0.5
		M	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	10.0
		NP	14.9	5.0	0.0	3.6	38.6	9.9	5.0	8.2	26.2	30.3	5.0	4.0	0.0	0.1	43.8
		Metro	22.8	23.0	0.0	0.2	53.8	0.0	1.0	0.0	20.7	42.9	0.0	6.7	0.0	0.0	0.0
		Class - 1	10.0	0.4	0.0	4.9	29.7	9.9	7.8	8.7	26.1	26.3	5.0	0.0	38.2	0.0	16.0
		SMT	4.7	0.0	0.0	12.1	36.8	0.4	1.7	0.6	4.7	4.0	0.0	0.0	0.0	0.0	5.0
		Total	9.5	2.7	0.0	7.1	38.1	2.0	6.3	5.8	14.6	24.2	0.5	0.8	38.2	0.0	13.8
	Efficiency in collection of charges	M.Corp	14.7	1.5	0.0	47.9	48.9	25.0	22.5	0.0	40.8	17.7	0.0	0.0	76.4	0.0	9.1
		M	7.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	36.0	0.0	0.0	0.0	0.0	0.0	74.0
		NP	27.7	23.9	4.5	37.9	53.3	44.4	36.5	35.4	29.2	40.7	35.0	0.0	0.0	5.8	34.2
		Metro	33.8	71.7	20.0	66.0	67.8	0.0	16.0	0.0	33.3	42.9	0.0	0.0	0.0	5.9	0.0
		Class - 1	20.2	8.5	2.1	36.5	35.6	44.4	33.8	25.3	26.6	42.5	35.0	0.0	76.4	1.8	19.4
		SMT	14.3	2.5	0.0	46.2	52.8	20.0	16.7	0.0	41.6	6.0	0.0	0.0	0.0	0.0	37.0
		Total	19.6	13.5	2.4	41.8	50.5	24.1	29.5	16.1	35.0	32.2	3.3	0.0	76.4	2.2	20.3

Source : Based on SLB Notifications by states and ULBs in 2011 as per 13 FC Recommendations

Annex 5.43 : Per Capita Municipal Income from Different Sources - 2012-13 - Sample & State

S.No	State	Tax		Non Tax		GoI Transfers		Transfers from 12th FC/ 13th		Assigned + Devolution		Grant-in-Aid from State		Others		Market Borrowing/Ins	
		State	Sample	State	Sample	State	Sample	State	Sample	State	Sample	State	Sample	State	Sample	State	Sample
1	Andhra Pradesh	697	908	505	962	157	94	0	-	340	362	382	227	0	716	NA	297
2	Arunachal Pradesh	0	NA	0	NA	0	NA	0	NA	0	NA	0	NA	0	NA	NA	NA
3	Assam	279	348	275	110	93	121	129	119	436	696	68	91	658	77	NA	-
4	Bihar	14	114	6	26	10	40	21	68	20	218	37	132	1	-	NA	-
5	Chhattisgarh	0	632	0	372	0	123	109	41	469	210	669	607	0	309	NA	-
6	Goa	0	1202	137	566	974	-	22	-	0	-	1391	670	0	-	NA	-
7	Gujarat	766	685	496	606	142	187	79	31	390	518	1948	2611	264	103	NA	286
8	Haryana	452	804	594	1222	219	527	145	73	325	1330	595	466	119	1917	NA	14
9	Himachal Pradesh	0	201	603	1214	876	376	558	454	17	-	1135	985	0	-	NA	-
10	Jammu & Kashmir	104	51	94	139	522	65	13	29	0	-	969	865	0	-	NA	-
11	Jharkhand	0	38	0	137	0	159	0	66	0	-	0	538	0	24	NA	-
12	Karnataka	644	70	281	99	335	513	233	168	1700	1184	0	-	0	-	NA	-
13	Kerala	402	1187	244	741	1312	1957	290	287	1847	828	0	1142	0	292	NA	28
14	Madhya Pradesh	193	260	167	258	103	210	68	130	1295	1279	47	430	65	58	NA	281
15	Maharashtra	4126	4924	2319	2708	181	295	116	52	82	306	672	199	267	444	NA	344
16	Manipur	0	10	32	27	0	86	9	82	32	39	62	213	0	-	NA	-
17	Meghalaya	27	NA	57	NA	0	NA	571	NA	0	NA	96	NA	0	NA	NA	NA
18	Mizoram	0	NA	43	NA	0	NA	218	NA	0	NA	57	NA	0	NA	NA	NA
19	Nagaland	339	NA	68	NA	0	NA	69	NA	0	NA	5	NA	0	NA	NA	NA
20	Odisha	324	521	290	91	1085	492	225	204	643	690	425	685	175	423	NA	-
21	Punjab	1612	1795	391	325	84	17	123	122	6	-	65	3	55	-	NA	224
22	Rajasthan	157	115	723	558	97	50	173	133	4	-	1076	1007	30	144	NA	48
23	Sikkim	45	35	368	368	0	53	19	19	0	-	175	179	63	32	NA	-
24	Tamil Nadu	542	1020	301	470	53	122	113	108	1165	1099	257	633	81	95	NA	347
25	Tripura	356	116	227	229	1229	1733	398	90	3645	512	1200	1374	78	113	NA	-
26	Uttar Pradesh	192	316	100	9	0	-	185	122	976	830	0	-	331	752	NA	-
27	Uttarakhand	84	174	48	160	0	-	109	31	993	820	0	-	198	-	NA	-
28	West Bengal	501	1741	476	1125	241	98	99	87	138	567	1012	1150	21	5	NA	183
	Total	1131	1527	640	918	207	289	135	91	621	759	631	796	174	421	NA	238

Source : Statements submitted by State Governments and data provided by sample cities to 14 FC

Annex: 6.1: Investment for 2015-16 to 2035-36 (in Cr) - at 2009 -10 Prices

State	Capital					Total Capital	O&M					Total O&M	Total					Total of all four sectors
	Safe latrine facility	Piped sewer system	Closed Drainage	Access to Water Supply	SWM		Safe latrine facility	Piped sewer system	Closed Drainage	Access to Water Supply	SWM		Safe latrine facility	Piped sewer system	Closed Drainage	Access to Water Supply	SWM	
India	83,436	204,162	183,675	216,981	18,054	706,307	0	248,116	47,907	431,033	125,706	852,762	83,436	452,278	231,582	648,014	143,760	1,559,069
AP	6,449	14,386	12,049	15,029	1,279	49,191	0	24,104	4,514	42,606	11,219	82,442	6,449	38,490	16,563	57,634	12,498	131,633
Assam	852	2,614	2,176	3,108	192	8,941	0	2,550	596	4,352	1,594	9,091	852	5,163	2,772	7,460	1,785	18,033
Bihar	3,004	8,796	6,611	10,690	644	29,745	0	9,706	2,045	16,460	5,316	33,528	3,004	18,502	8,656	27,150	5,961	63,273
Chhattisgarh	1,882	4,789	3,962	5,264	332	16,228	0	4,676	1,047	7,900	2,744	16,367	1,882	9,465	5,009	13,164	3,076	32,596
Goa	99	329	93	189	23	733	0	314	47	536	201	1,097	99	643	140	725	224	1,830
Gujarat	5,859	10,070	14,756	10,746	1,320	42,751	0	24,558	4,436	42,803	11,400	83,196	5,859	34,628	19,192	53,548	12,720	125,947
Haryana	1,896	3,850	4,379	5,116	454	15,695	0	7,043	1,588	11,891	3,753	24,276	1,896	10,893	5,967	17,007	4,207	39,971
HP	186	566	385	387	37	1,561	0	403	103	693	311	1,510	186	969	487	1,080	348	3,071
J & K	651	2,315	1,797	2,019	188	6,971	0	2,843	563	4,758	1,526	9,691	651	5,158	2,361	6,777	1,714	16,661
Jharkhand	1,469	4,016	3,306	4,386	322	13,499	0	5,274	1,010	8,827	2,593	17,704	1,469	9,290	4,316	13,213	2,914	31,203
Karnataka	5,442	12,668	13,307	13,145	1,186	45,748	0	21,104	4,006	38,245	10,256	73,610	5,442	33,772	17,313	51,390	11,442	119,358
Kerala	1,317	3,949	4,388	4,351	302	14,307	0	4,633	1,013	7,896	2,607	16,149	1,317	8,583	5,401	12,247	2,908	30,455
MP	5,303	15,772	9,674	14,621	1,108	46,477	0	16,762	3,362	28,180	9,100	57,404	5,303	32,534	13,036	42,801	10,208	103,881
Maharashtra	11,253	22,123	23,407	21,683	2,566	81,032	0	49,031	8,844	85,727	22,250	165,851	11,253	71,154	32,251	107,409	24,815	246,883
Manipur	145	572	439	578	37	1,772	0	431	112	738	302	1,583	145	1,004	551	1,316	339	3,355
Odisha	2,040	5,435	3,520	5,201	346	16,541	0	4,794	1,086	8,185	2,871	16,935	2,040	10,229	4,606	13,386	3,216	33,476
Punjab	2,375	4,878	5,101	6,343	552	19,249	0	8,810	1,731	14,809	4,645	29,995	2,375	13,688	6,832	21,152	5,197	49,244
Rajasthan	3,981	11,553	7,986	9,674	921	34,115	0	14,613	2,921	24,585	7,588	49,707	3,981	26,166	10,907	34,259	8,509	83,822
Sikkim	37	99	90	97	8	332	0	108	29	183	69	389	37	207	120	280	77	721
TN	9,793	22,161	13,953	22,622	1,744	70,272	0	24,761	4,898	41,808	14,217	85,685	9,793	46,923	18,851	64,430	15,961	155,957
Tripura	176	543	508	582	39	1,849	0	491	128	839	312	1,770	176	1,035	636	1,421	350	3,619
UP	9,055	28,657	23,784	33,336	2,380	97,211	0	143	34	250	126	553	9,055	28,800	23,818	33,585	2,505	97,763
Uttarakhand	538	1,483	1,388	1,457	141	5,007	0	4,325	992	7,507	3,663	16,486	538	5,807	2,380	8,964	3,804	21,493
WB	5,505	13,805	16,804	16,735	1,191	54,039	0	219	50	376	192	837	5,505	14,025	16,854	17,110	1,383	54,876

State	Capital					Total Capital	O&M					Total O&M	Total					Total of all four sectors
	Safe latrine facility	Piped sewer system	Closed Drainage	Access to Water Supply	SWM		Safe latrine facility	Piped sewer system	Closed Drainage	Access to Water Supply	SWM		Safe latrine facility	Piped sewer system	Closed Drainage	Access to Water Supply	SWM	
Andaman & Nicobar Island	25	64	52	70	6	217	0	94	25	159	50	329	25	158	77	230	56	546
Arunachal Pradesh	36	104	47	93	20	300	0	177	38	304	146	664	36	281	85	397	166	964
Chandigarh	309	629	756	697	52	2,443	0	845	227	1,431	452	2,955	309	1,474	983	2,128	504	5,397
Dadra & Nagar Haveli	22	57	46	63	5	194	0	85	9	144	46	285	22	143	56	208	51	479
Daman & Diu	16	40	32	44	4	136	0	42	9	75	32	158	16	82	41	119	36	293
Meghalaya	78	202	155	218	20	673	0	273	61	467	175	976	78	476	216	685	195	1,649
Mizoram	131	335	272	370	31	1,139	0	424	102	724	266	1,516	131	759	374	1,095	297	2,656
Nagaland	88	234	159	240	29	750	0	350	74	602	235	1,261	88	584	233	842	264	2,011
NCT of Delhi	3,252	6,629	7,941	7,344	536	25,703	0	13,482	2,057	25,879	5,099	46,517	3,252	20,111	9,998	33,224	5,635	72,220
Puducherry	171	439	352	483	41	1,487	0	644	151	1,094	354	2,243	171	1,084	502	1,577	396	3,730

Annex: 6.2: Revenue Mobilization Efforts by the States

#	State	Efforts Made
1.	Andhra Pradesh	<ul style="list-style-type: none"> • Removal of hindrances from levy and general revision of property tax resulting in an increase of 37.35% in property tax demand • Property Tax Board Act passed, provides assistance and technical guidance to all ULBs
2.	Bihar	<ul style="list-style-type: none"> • Bihar Municipal Tax (Assessment, Collection and Recovery) Rules, 2013 notified. It incorporates self-assessment of PT, increase in annual rental value, software for property tax collections, constitution of Revenue Enhancement Committee in each ULB, etc • Increase the base of property tax assesse through <ul style="list-style-type: none"> ○ identification of new assesse, ○ re-assessment of existing properties, ○ fortnightly/Monthly follow up of collections by CMO/REC, ○ preparation of list of big defaulter's list and issue of notices, ○ preparation of GIS Based base Map and linking it to property ID, ○ Arrangement with nationalized banks for collection of PT, etc. • Guidelines for collection of user charges for Water Supply and SWM issued • Policies and rules for collection of user charges for communication towers, parking and advertisements • Tax and Non-Tax Revenues Recovery Regulations, 2012 • Enlistment of rental properties and monitoring through software.
3.	Chhattisgarh	10% surcharge on State Excise Duty being transferred to the ULBs and PRIs on the basis of population
4.	Gujarat	<ul style="list-style-type: none"> • Percentage of Entertainment Tax being devolved to ULBs was raised from 50 to 75 and Cable T.V. Disk Antenna to the extent of 50 % is devolved • The expenditure on election of ULBs is now being borne by State Govt. • Part of Professional Tax collected by ULBs is now being devolved to ULBs
5.	Haryana	<ul style="list-style-type: none"> • Toning up tax administration • PT rationalization
6.	Kerala	<ul style="list-style-type: none"> • Property Tax – Reforms based on 14 FC <ul style="list-style-type: none"> ○ a biennial inflation neutralisation may be made compulsory ○ bringing the land developed for non-agricultural purpose into the property tax domain ○ 50% of the PT may be levied as a cess on transfer of property from the seller. And a registration fee equivalent to 25 % of the PT shall be imposed on the new occupier • Professional Tax – Launch a drive to enumerate all professionals and institutions and to map the data suitably

		<ul style="list-style-type: none"> • Entertainment Tax – to introduce computerised ticketing and a seat-based tax system to streamline collection of Entertainment Tax from cinema theatres • Advertisement Tax – to periodically revise the minimum rates of advertisement tax • Non-Tax Revenue – to suitably update the fee structure
7.	Punjab	<ul style="list-style-type: none"> • Introduced PT as per the recommendation of the SFC in ULBs
8.	Rajasthan	<ul style="list-style-type: none"> • Urban cess on electricity consumers to meet the expenditure incurred on public lighting system. • Registration charges imposed on marriage gardens/residential plots, farms etc. used for social/commercial purpose. • Mobile towers installation charges imposed. <p>Betterment levy imposed on construction of buildings</p>
9.	Sikkim	<ul style="list-style-type: none"> • The ULBs have been recently formed and the transfer of functions is taking place progressively. There are no specific recommendations of SFC on ULBs due to their non-existence at that point of time
10.	Tamil Nadu	<ul style="list-style-type: none"> • Revision of Property Tax : Because of quinquennial revision of Property Tax, the Urban Local Bodies have derived substantial increase in the own income of ULBs. • Revised procedure for renewal of Lease: After issue of the Government Order related to renewal of lease, unnecessary court cases have come down in many Municipalities/ Corporations • Rationalization of Vacant Land Tax: Powers have been delegated to the councils for fixation of tax on vacant lands within the minimum and maximum rates in the Urban Local Bodies and necessary instructions were issued to implement the same. This decision has brought considerable relief to the public by way of a rationalized tax structure. Further, the ULBs will also benefit by way of realization of higher revenue from Vacant Land Tax through more willing and prompt payments
11.	Tripura	<ul style="list-style-type: none"> • State Government has empowered all Urban Local Bodies to levy property tax without any hindrance by framing The Tripura Municipal (Assessment and Collection of Property Tax) Rules, 2004. Accordingly, all the Urban Local Bodies are collecting taxes from different sources to raise the revenues of Urban Local Bodies. As a result the revenue generation of ULB's is increasing each year
12.	Uttar Pradesh	<ul style="list-style-type: none"> • 12.5 percent of the Net Tax Revenue of the State is being devolved to the local bodies. • Steps to increase state tax revenues have been taken by the taxation departments from time to time.
13.	Uttarakhand	<ul style="list-style-type: none"> • The devolution to ULB's and PRI's is a regular feature of the State Budget therefore no separate efforts have been made to raise revenue exclusively on this account.
14.	West Bengal	<ul style="list-style-type: none"> • Entertainment tax and professional tax are to be assigned to ULBs.

		The power of the local self Government to levy and collect taxes under more heads is under consideration of the Government.
15.	Jammu & Kashmir	<ul style="list-style-type: none"> • Revised trade tax schedule • Revision of rent and remunerative assets • Public auctioning of assets • Collection of user charges and introduction of mechanized system of sanitation • Efforts are being made to collect the revenue arrears from Govt. Dept. on account of sanitation facilities provided by the ULBs
16.	Odisha	<ul style="list-style-type: none"> • Bhubaneswar Municipal Corporation is expecting to generate revenue of at least Rs 100 Cr. per annum by implementation of property tax against the current holding tax revenue of Rs 20 Cr • The 3rd SFC recommendation for revenue generation are under consideration: <ul style="list-style-type: none"> ○ Transfer of funds collected under building and other construction workers (Regulation of Employment and Conditions of Services) Act, 1996 to PRIs and ULBs ○ Transfer of funds collected under Notification No. 37/2004 dt 20.02.2004 of Dept. of Steel and Mines to PRIs and ULBs ○ Empowering Local Bodies to impose taxes
17.	Nagaland	<ul style="list-style-type: none"> • Imposed toll tax