



Indian Council for Research on International Economic Relations

State of Municipal Finances in India

A Study Prepared for the Fifteenth Finance Commission



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Debarpita Roy ○ Ayush Khare ○ Shreya Mangla

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Abbreviations

AFS	Annual Financial Statements
ASCI	Administrative Staff College of India
ATR	Action Taken Report
BBMP	Bruhat Bangalore Mahanagar Palike
BPL	Below Poverty Line
CAG	Comptroller and Auditor General of India
CFCs	Central Finance Commissions
CMA	Commissionerate of Municipal Administration
CSS	Centrally Sponsored Scheme
DALF	Director of Audit, Local Fund
DEABAS	Double Entry Accrual Based Accounting System
DSA	Director, State Audit
ELFA	Examiner Local Fund Accounts
FBAS	Fund Based Accounting System
FFC	Fifteen Finance Commission
GDP	Gross Domestic product
GEPTIS	GIS Enabled Property Tax Information System
GIS	Geographical Information System
GLFA	Gujarat Local Fund Audit
GoA	Government of Assam
GoI	Government of India
GoM	Government of Maharashtra
GoTN	Government of Tamil Nadu
GoUP	Government of Uttar Pradesh
GPG	General Performance Grants
GSDP	Gross State Domestic Product
GST	General and Services Tax
HPEC	High Powered Expert Committee
ICRIER	Indian Council for Research on International Economic Relations
IR	Interim Report
IT	Information Technology
JMAM	Jharkhand Municipal Accounts Manual
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
KMABR	Karnataka Municipalities Accounting and Budgeting Rules, 2006
KSAD	Kerala State Audit Department
LFAD	Local Fund Audit Department
LSGD	Local Self Government Department
MCGM	Municipal Corporation of Greater Mumbai
MIS	Management Information System
MoUD	Ministry of Urban Development
MPMAM	Madhya Pradesh Municipal Accounting Manual

NIPFP	National Institute of Public Finance and Policy
NIUA	National Institute of Urban Affairs
NMAM	National Municipal Accounts Manual
OECD	Organisation for Economic Co-operation and Development
O&M	Operation and Maintenance
PRIs	Panchayati Raj Institutions
RBI	Reserve Bank of India
RMAM	Rajasthan Municipal Accounting Manual
SC/STs	Schedule Caste/ Schedule Tribes
SFC	State Finance Commission
ToR	Terms of Reference
UCs	Utilization Certificates
UADD	Urban Administration and Development Department
UD&HD	Urban Development and Housing Department
ULG	Urban Local Government
UN	United Nations

Chapter 1: Urbanisation and Municipal Finances

1. Introduction

India has been among the fastest growing economies in the world for more than two decades. The rapid growth has been driven dominantly by non-agricultural sectors, particularly services, in economic clusters, many of which have come up in “rural” areas. An estimated 180 million rural people live next to India’s 70 largest urban centres, a number that will increase to about 210 million by 2030 pointing to the future course of urbanisation in India. As India is expected to continue to record high growth rates, the pace of urbanisation will gather momentum. The United Nations projections suggest that India’s urban population will increase from about 461 million in 2018 to 877 million in 2050, with India contributing the largest share of global urban population growth from 2018 to 2050.

The extent of urbanisation is understated in official data because of hidden urbanisation on the peripheries of major cities. The Census of India puts urban population in India at 31 per cent in 2011, although the Census definition is restrictive compared to definitions used by most other countries like China, Indonesia, Brazil and Mexico.¹ An agglomeration index, developed by the World Bank, put the share of India’s population living in areas with “urban-like” features at 55.3 per cent in 2010.

A further problem is that there has been a sharp increase in the number and population of towns which are designated as towns by the census, but are not notified by the state government concerned. There is political resistance to empower these towns with a statutory urban local government which could articulate and deliver their demand for urban infrastructure and services. Often the rural local governments themselves are reluctant to “go urban” because local politicians are apprehensive that they would not have access to large amounts of funds as for rural development schemes; they also fear the regulations which urbanisation brings with it. The result is that these towns, often described as “census towns” are administered by rural local governments, when what they need is a statutory urban local government.

Census towns have registered a phenomenal increase in the decade of 2001–2011. Their number increased by 2532, and they have a share of about 14 per cent of the urban population. This reflects the extent of unplanned urbanisation via census towns. It also implies that a large number of settlements in the country are becoming part of urban agglomerations beyond the municipal boundaries in the form of peri-urban or suburban growth.

¹The Census of India designates a settlement as urban in two complementary ways: (i) all places that have a minimum population of 5,000 persons; at least 75 per cent of the male working force engage in non-agricultural activities; and a density of population of at least 400 persons per sq. km., and (ii) all settlements which have a statutory recognition.

Since economic activity in “census towns” or “urban agglomerations” is classified as rural, the urban sector’s contribution to GDP in India estimated by the CSO tends to be underestimated after 2001. The official data on the urban share of GDP is not estimated annually but only for a few years spaced apart. After showing no change between 1999-2000 and 2004-2005, these estimates show a slight increase in the urban share of GDP from 52 per cent in 2004-05 to 53 per cent in 2011-12. However, 51 per cent of manufacturing activity in the CSO estimates for 2011-12 is shown as “rural”, but these “rural” areas are almost certainly either “census towns” or fall under “urban agglomerations”. While economic activity in these areas is recorded in the National Accounts as “rural”, the persons living in these areas are counted in the population census as “urban”. This not only leads to an under-estimation of urban GDP, but also distorts estimates of per capita GDP for the urban sector.

There is clearly a need to position Indian cities as drivers of the structural transformation of the Indian economy. This would require enhancement and massive upgrading of infrastructure which calls for active support by state governments and also the central government. Moreover, the urban local governments (municipal corporations, municipal councils, and *nagar panchayats*) will need to be empowered by their state governments to operate and maintain the infrastructure with good governance practices to ensure adequate and better delivery of public services. State governments will also have to provide an enabling environment in which urban local governments can manage to deliver public services e.g. providing safe drinking water, waste water treatment, solid waste management, mobility through public transport systems, ensuring that pavements are not encroached, and that there is integrated transport and land use planning.

Both the Government of India and the state governments will have to build the capacity for urban planning and management at the local government level to rise to the challenges of rapid growth with urbanisation. Indian cities will have to deliver better living conditions as well as better ease of doing business. The two together will contribute to a better investment climate. The requirements of the large cities and the second-tier cities and towns will need to be differentiated with respect to planning and retrofitting and also capacity building for implementing the plans. Metropolitan regions will also have to come up by design rather than by default.

There are no two views that Indian cities face a huge mismatch between their growing responsibilities and deteriorating finances, which is constraining their capacity to act as engines of growth, thereby hampering their capacity to generate “agglomeration economies”.

Indian urban local governments are amongst the weakest in the world in terms of fiscal autonomy and also their capacity to deliver civic infrastructure and services to meet the demands of growing urbanisation and rapid economic growth. Municipal revenues/expenditures in India have been stagnating at around 1 per cent of the GDP for over a decade. This is because the constitutional provisions for devolution in India have been very weak and even the existing provisions have not been implemented. The sources of own revenue of urban local governments are also limited and ineffective. By comparison, for

example, the municipal revenues/expenditures in Brazil account for 7.4 per cent of GDP and in South Africa for 6 per cent.

The Constitution (74th Amendment) Act, 1992, formally recognised urban local governments as the third tier of government. The Amendment became effective in June 1993. The Act recommended that state governments assign to municipal governments a set of 18 legitimate municipal functions such as urban planning including town planning, regulation of land use and construction of buildings, roads and bridges, provision of water, sanitation and solid waste management, public health, slum upgradation and urban poverty alleviation, etc. These functions are listed in the 12th Schedule which was inserted into the Constitution of India. But there was no comparable recommendation by the 74th Amendment on the finances of municipal governments.

The 74th Amendment Act defined the range of possible expenditure assignment leaving it to the states to notify devolution from the range identified. In the case of revenue sources of urban local governments, the amendment left it entirely to state governments. Article 243X entrusts to state governments the power to impose taxes, duties, tolls, and fees; it allows state governments to assign revenues from specific taxes to urban local governments. Article 243Y leaves to State Finance Commissions (SFCs) the tasks of reviewing and recommending devolution of tax revenues and grants-in-aid to urban local governments. Actual effective devolution under these provisions has been very limited.

2. Key Considerations for 15th Finance Commission

It is important at the outset to highlight three factors which should help determine the approach towards recommendations of the 15th Finance Commission for ‘measures’ to improve municipal finances. The ‘measures’ can be directed at augmenting the Consolidated Funds of the state governments through the divisible pool and grant-in-aid channels and also through recommending reforms in municipal finances, including transfers and revenue assignment from states under the ambit of Article 280.

2a. Introduction of Goods and Services Tax

The introduction of the Goods and Services Tax (GST) in 2017 has made an indelible imprint on the revenue scenario in India’s federal tax regime. Municipal finances have been the worst hit by this structural reform. Earlier, the centre, states and the local bodies could exercise independent power of taxation of consumption to raise their own sources of revenue under the relevant laws. These independent powers were supplemented by devolution of funds by the higher levels of government to the third tier for correcting the vertical and horizontal imbalance in mobilizing finance for their constitutional obligations. The exercise of independent powers to tax consumption by every level of government in an uncoordinated manner resulted in efficiency loss, including adverse implications for inter-state trade and commerce and economic growth. It was therefore necessary to introduce a VAT - type comprehensive tax on domestic consumption of goods and services in the form of a Goods

and Services Tax (GST). A state VAT was introduced in 2005 but it did not subsume any local taxes.

Considering that the cost of administration and compliance of a three-tier levy would have been extremely high, and scale economies would be lost in such an arrangement, it was not unreasonable to restrict the power to levy GST to the centre and states. In the event, the centre and the states entered into a "grand bargain" for designing the GST, which took almost 10 years to strike. They agreed that GST would be a dual levy on a common base by subsuming most of the consumption taxes imposed by the centre, states and local governments.

However, in order to maintain fiscal "balance" across the three levels of government, the combined revenues from GST ought to have been shared among all the three levels of government. Instead the sharing has been half and half between centre and states and in the process the independent power of local governments to raise their own sources of revenue has been appropriated by the centre and states. GST has subsumed local taxes such as octroi including accounts-based octroi in the form of local body tax, entry tax and advertisement tax. Earlier also, in response to the clarion call by the Government of India to promote 'free inter-state trade and commerce' or 'one nation-one tax', urban local governments in some states had abolished octroi. Some states had replaced octroi with entry tax, local body tax (essentially an accounts-based octroi) and other similar taxes. Mumbai continued with octroi and was collecting Rs.7000 crore annually from this tax until octroi was abolished in 2017. Admittedly GST is a much more efficient and buoyant tax for urban local governments. But with the introduction of GST, no state government will be able to assign such taxes or any other variant of consumption-based taxes to their urban local governments in future. This is in contrast with many countries around the world which have provided their urban local governments access to goods and services tax and income tax.

In the past, also, notwithstanding the fact that the Government of India Act (1919), the Local Finance Enquiry Committee (1951) and the Taxation Enquiry Commission (1953-54) have been reserving/recommending several taxes such as taxes on land and property, transfer of property, octroi, tax on trade, professions and callings, tax on consumption or sale of electricity, entertainment tax, and motor vehicles tax for urban local governments, the ground reality is that over the years, states have been appropriating these taxes, e.g., entertainment tax, motor vehicles tax, and duty on transfer of property. With 'own' taxes of municipal governments being taken over or abolished over the years, the urban local governments are at present left with property tax as the only major tax, and they are heavily dependent on transfers from states and centre. The Government of India has adopted a general principle whereby states are compensated for the loss of revenues due to GST and/or taxes subsumed under GST. The same principle needs to be extended to local governments.

The long term solution to correct for the structural fiscal " imbalance" which has crept into the system following the GST-related Constitutional amendments in 2016, is for the Constitution to be amended again to provide sharing of the revenues from GST among all three levels of

government. However, until that happens, the role of transfers from state government and the central government becomes very important. The 15th Finance Commission will have to play a historic role in addressing the municipal finance challenge posed by the GST regime.

2b. Urban Infrastructure Crisis

A second key factor for consideration by the 15th Finance Commission is that unlike the centre and the states, no distinction is made between revenue expenditure and capital expenditure at the urban local government level, perhaps because of an accounting convention or because their capital expenditure tends to be very small. This is a very serious problem considering the huge urban infrastructure deficit in Indian cities. Two important studies - High Powered Expert Committee (HPEC Ahluwalia 2011) and McKinsey (2010) have brought out how Indian municipalities are under-spending in core infrastructure like transport, water supply, sewerage, drainage, etc. for decades, striking at the very root of the country's potential for economic growth and prosperity. Since total municipal revenue for the country as a whole was estimated at about Rs 1 lakh crore, and bulk of this goes towards staff salaries, pensions, and operational expenses, the urban local governments are in no position to meet the huge capital expenditure requirements.

Municipal Expenditures are constrained by Municipal Revenues because the municipalities need to balance their budgets, by law, and any municipal borrowing has to be approved by the state government. The actual municipal expenditure is therefore much lower than the required expenditure. Traditionally capital expenditure was a Plan activity and was not part of the remit of Finance Commissions which were expected to cover revenue expenditure requirements. Now that "Plan" has been abolished, the gap will not surface anywhere. Given the importance of capital expenditure in creating the infrastructure necessary to harness agglomeration economies in Indian cities, the 15th Finance Commission must explicitly include consideration of capital expenditure in its deliberations and recommendations on municipal finances.

If the urban local governments were to increase their expenditure to the much higher levels required, they will need to borrow from the capital market, given their declining revenues and also the dwindling basket of revenues. But borrowing is only possible if the local governments can improve their credit-worthiness. Some of this will have to come through governance reforms (and also the associated political will). Examples would include covering the interest cost of the borrowing at least partly by the urban local government through levying user charges, and structuring dedicated revenue instruments such as land-based sources (e.g., betterment levy, impact fee, land value increment charge, tax increment financing, etc.). User charges would also have to cover 100 per cent of O&M cost and not only 20 per cent as at present.

This is where finance comes face to face with governance reforms (e.g., empowerment of urban local governments to mobilise revenue through tax or non-tax means, and/or ring-fencing utilities so that the revenue generated by user charges to cover the cost of service

delivery remains within the utility and provides incentive for efficient operations). In the long run, the finance constraint becomes easier as governance issues are resolved, and the urban local governments can expect to attract private capital through borrowing or public private partnership. But since the governance reforms will take time, the reliance on inter-governmental transfers acquires added importance.

2c. Possibilities of Unlocking Land Value

The third key consideration in making recommendations for grants to urban local governments is that state governments have been selectively holding back the transfer of certain functions under the 12th Schedule, which has implications for municipal finances. Many states have devolved many of the functions under the 12th Schedule to municipal governments thereby transferring the responsibility and accountability for these functions to the third tier. But the critical function of ‘urban planning, including town planning’ continues to be exercised by state governments or parastatals like urban development authorities. This is partly because the urban planning function performed by Development Authorities often requires making recommendations for areas that are outside the municipal jurisdiction. But it also has to do with the fact that town planning is a powerful instrument for mobilizing finances through unlocking land value, and state governments have preferred to hold on to this golden goose.

In the exercise of the urban planning and town planning function, instruments such as betterment levies, development charges, impact fees, and tax increment financing can be used by municipal governments to mobilise revenue which can be used for building urban infrastructure for planned development of a city. Of course property tax reform should also receive greater attention because GIS technology makes it possible to get much better coverage of properties and Bangalore’s example shows that a good assessment and valuation system can be evolved with engagement of the community.

To summarise, municipal finances can be improved only if (i) there is assured devolution from the centre to the states which is passed on to the urban local governments; (ii) there is similar devolution from states to their urban local governments including sharing of land-based and possibly motor vehicle taxes, (iii) own revenue increases are possible, mainly through property tax reform; (iv) user charges are seen to be levied to cover at least the O&M cost of delivering services and perhaps more; (iv) unlocking land value becomes possible through transfer of the town planning function to urban local governments, and use of levies such as impact fee, development charges, betterment levy, etc. which are widely used in other countries. All these measures would also be reflected in improving the credit-worthiness of the urban local governments.

Chapter 2: Municipal Finance Trends

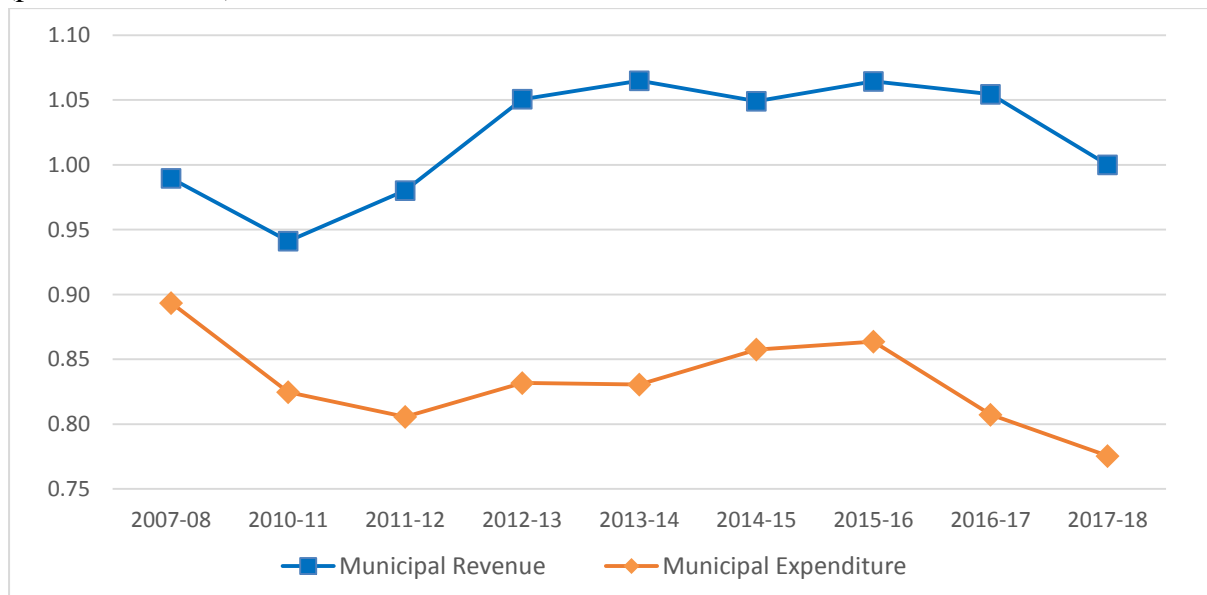
Finances of urban local governments in India are in a state of decay. There is a growing mismatch between their responsibilities and revenues. Municipal revenues and expenditures as per cent of GDP are in a state of decline and have not kept pace with the increasing needs of the urban centres. Municipal own revenues lack buoyancy leading to a decline in their financial autonomy and increase in their dependence on transfers from higher levels of government. Property tax, a major source of revenue for metropolitan cities around the world, has remained stagnant in Indian cities. The latest blow has been from the introduction of GST which has subsumed local taxes such as octroi, local body tax, entry tax and advertisement tax, without any provision for compensation at the municipal level.

1. A Deficient Municipal Finance System

While cities are expected to act as engines of growth in the coming decades, municipal finances in India remain underdeveloped. Municipal revenue continues to account for a small share of GDP in India, and has remained stagnant at around 1 per cent of GDP during the period from 2007-08 to 2017-18 (**Chart 2.1**). The same ratio was 4.5 per cent for Poland, 6.0 per cent for South Africa, 7.4 per cent for Brazil, 13.9 per cent for the United Kingdom and 14.2 per cent for Norway in 2010 (OECD 2012).

Chart 2.1: Municipal Revenue and Municipal Expenditure

(per cent of GDP)

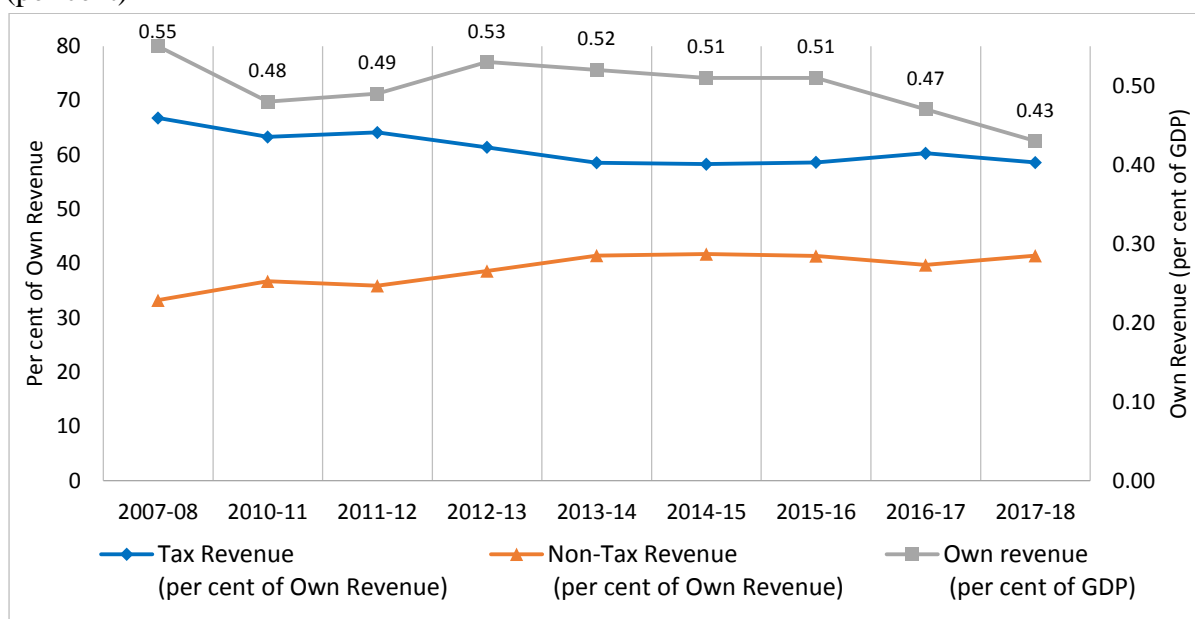


Municipal own revenue as per cent of GDP rose between 2010-11 and 2012-13 but has declined thereafter. In 2017-18, own revenue stood at 0.43 per cent of GDP, the lowest in the last eight years. Municipal tax revenue forms a major yet declining share of own revenue

(**Chart 2.2**). It includes property tax, profession tax, entertainment tax, and the recently abolished octroi/entry tax and advertisement tax, among others, with the taxes levied varying across states. However, in most states, local taxes other than property tax have been taken over by the states over the years. While combined tax revenues for Centre and States as a percentage of GDP have increased from 16 per cent in 2010-11 to 18 per cent in 2017-18 (RBI 2018), municipal tax revenue to GDP ratio has declined from 0.30 per cent to 0.25 per cent in the same period (**Table 2.1**).

Chart 2.2: Municipal Tax Revenue, Non-Tax Revenue and Own Revenue

(per cent)



Note: Own Revenue is plotted as per cent of GDP on the right vertical axis. Tax and non-tax revenue are plotted as per cent of own revenue on the left vertical axis.

At present, property tax remains the only major tax in the municipal portfolio in India and it contributed about 60 per cent to municipal tax revenue in India in 2017-18. By contrast, municipalities in other parts of the world have access to a much wider basket of taxes. Municipal revenue sources in China include business taxes, real estate tax, resource taxes, urban land use tax, land appreciation tax, urban maintenance and construction tax, farm land occupation tax, deed tax, tax on vehicles etc. **Table 2.2** presents a comparison of municipal tax basket of some selected cities from across the world with Delhi. While property tax accounted for the bulk of Delhi's tax revenues in 2010, cities around the world had access to other taxes such as sales tax, VAT share, income tax, registration tax/stamp duty, vehicle tax, and construction tax.

Table 2.1: Municipal Finance Indicators

(per cent of GDP)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Municipal Own Revenue	0.48	0.49	0.53	0.52	0.51	0.51	0.47	0.43
• Tax Revenue	0.30	0.31	0.32	0.30	0.30	0.30	0.28	0.25
• Non-Tax Revenue	0.18	0.18	0.20	0.21	0.21	0.21	0.19	0.18
Central Transfers	0.07	0.07	0.08	0.09	0.08	0.10	0.13	0.12
• CFC Grants	0.03	0.03	0.04	0.05	0.04	0.05	0.08	0.07
• Other Central Transfers	0.04	0.04	0.04	0.04	0.04	0.04	0.05	0.05
State Transfers	0.28	0.30	0.34	0.35	0.35	0.34	0.34	0.33
Borrowings	0.04	0.03	0.02	0.03	0.03	0.03	0.03	0.02
Other Sources of Revenue	0.07	0.09	0.08	0.08	0.09	0.08	0.08	0.10
Municipal Revenue Total	0.94	0.98	1.05	1.06	1.05	1.06	1.05	1.00
Municipal Expenditure	0.82	0.81	0.83	0.83	0.86	0.86	0.81	0.78

Table 2.2: Composition of Municipal Tax Revenues: Selected cities

(per cent)

City	Barcelona	Beijing	Buenos Aires	Lima	Sao Paulo	Delhi
Property Tax	64.7	8.1	9.0	58.8	38.2	88.8
Sales Tax	11.8	39.3	×	×	53.9	×
VAT Share	12.0	9.4	78.5	×	×	×
Vehicle Tax	8.6	0.6	8.7	22.6	×	×
Construction Tax	2.9	3.7	×	×	×	×
Individual Income Tax	×	9.3	×	×	6.6	×
Excise Tax	×	×	×	8.3	×	×
Stamp Tax	×	1.7	3.8	×	×	×
Utilities Tax	×	×	×	×	×	11.2
Deed Tax	×	5.4	×	×	×	×
Gambling Tax	×	×	×	7.9	×	×

In 2017-18, property tax revenue as a share of GDP in India was 0.15 per cent which is far below the level of 1 per cent estimated for recurrent taxes on immovable property in OECD countries (OECD Revenue Statistics 2018). As documented by Bahl et al (2008), in the 2000s this ratio was 0.6 per cent in developing countries and 1.04 per cent in all countries. Property tax is a visible tax, financing visible services in the jurisdiction of a city and is therefore considered appropriate for financing local services.

In the Indian context, the potential of property tax is far from realised. State governments have neglected property tax as a source of revenue because of their inability to fix the administrative challenges of coverage, assessment, valuation and the political difficulty of enforcement. The potential of property tax needs to be fully leveraged by broadening the tax base through extending coverage, revising rates from the very low current rates to get closer to international norms in other developing countries, improving the assessments system as in Bengaluru, more frequent property revaluations to reflect the impact of rising prices including through methods such as indexing to inflation, and improving the efficiency in municipal tax administration which is generally very poor across most Indian cities.

Use of technologies such as satellite photography and geo-coding of data can help improve coverage and facilitate better administration of property tax. **Box 2.1** presents the highlights of how Bengaluru was able to carry out major reform of their property tax regime with significant results.

Since property tax is levied on unrealized increases in wealth, governments are reluctant and/or unwilling to increase rates. But this reluctance will have to be preferably overcome with the help of Property Tax Boards as recommended by the 13th Finance Commission. The Boards need to be set up and made functional in all states. Even so, as pointed out by Bahl (2013), the absence of legal title to property, especially in metropolitan areas with significant slum population, will continue to pose a challenge for property tax collections.

Box 2.1: Bengaluru Property Tax Reforms

In the first phase of reform of Property tax in Bengaluru which was initiated in 2000, Property tax registers were updated by mapping of properties through GIS. This helped in wider coverage and therefore, broadening the tax base. The system moved to a Unit Area Method of valuation and optional Self-Assessment of Property Tax Scheme (SAS). The city was divided into 6 assessment zones based on guidance values from the Registration Department. Tax rates for rented properties were set at lower levels than before and owner-occupied properties were given a concession of 50 per cent. A cap of 2.5 times on the existing liability was imposed, helping in wider acceptability of the reform among taxpayers. During the process of implementation, the Bengaluru Municipal Palika engaged with the taxpayers through the media, resident welfare associations, and also by setting up Payment clinics to help taxpayers in filing returns. Property tax collections increased by 33 per cent in 2001 on account of wider coverage, higher collection rates, lower compliance costs and higher tax rates.

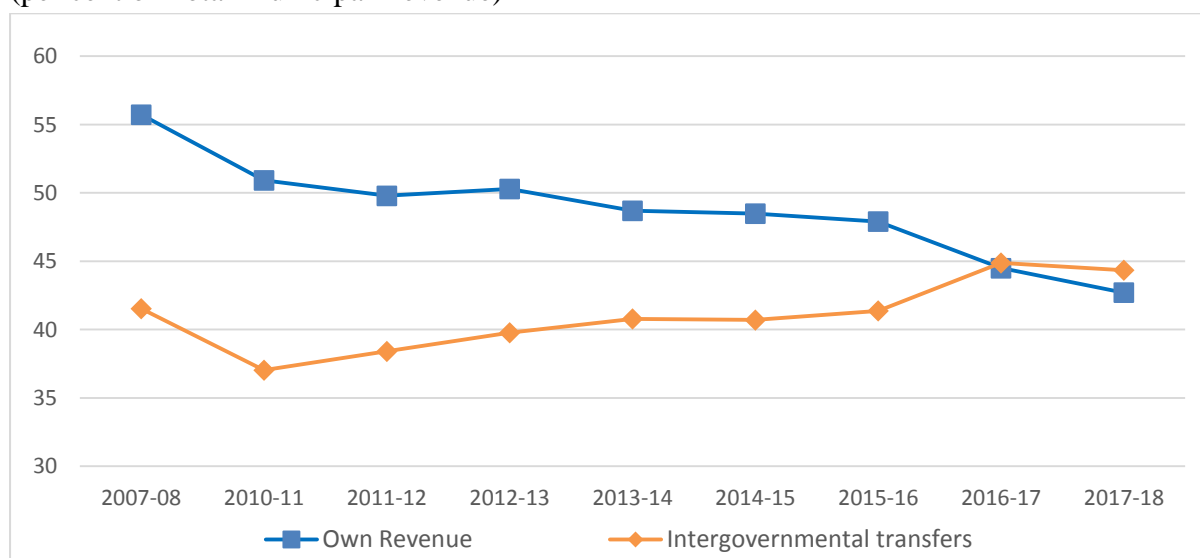
The second phase of property tax reform was initiated in 2008. A Self-Assessment scheme was introduced backed by the amendment of the Karnataka Municipal Corporation Act 1976. Base unit area value was determined on the basis of expected returns from a property instead of expected rents under SAS 2000. The Act provided for revision of property tax rates every 3 years. However, only one revision in property tax rates has taken place since then. As a part of SAS 2008, zoning was revised and several properties were shifted from a lower assessment zone to a higher assessment zone. Online payment of property tax was enabled, and a penalty of 2 per cent per month was levied after two months of the due date for payment. Payment of property tax was made mandatory for illegal properties as well. Property tax paid by all taxpayers was put on the internet, infusing substantial transparency in the system. These measures coupled with the effective use of GIS technology led to an increase in the number of properties covered from 7 lakh in 2007-08 to 12 lakh in 2010-11, and 2.6 times increase in property tax revenue over the same period.

Non-tax revenues largely comprise user charges (including for water), fees, rentals from municipal property, etc. The share of non-tax revenue in own revenue has increased significantly from 33 per cent in 2007-08 to 41 per cent in 2017-18 (**Chart 2.2**). User charges and fees inclusive of water charges constituted more than 60 per cent of non-tax revenue in four out of the five years between 2013-14 and 2017-18. There is high potential for raising non-tax revenues further, especially given the record of poor cost recovery of services by urban local governments.

The primary role of central and state transfers to urban local governments is to supplement the own sources of funds of urban local governments and reduce vertical and horizontal imbalances. The dependence of the municipal sector on the higher levels of government has increased as manifest in an increase in transfers as a proportion of total municipal revenue (**Chart 2.3**). Notwithstanding their increasing importance vis-à-vis own revenues in municipal finance, intergovernmental transfers to urban local governments account for a very small and declining proportion of GDP. In comparison with 2.1 per cent of GDP in Denmark, 6.0 per cent in Norway, 7.8 per cent in Italy, and 9.9 per cent in United Kingdom, such transfers account for a meagre 0.45 per cent of GDP in India (Mohanty 2016). By contrast, transfers from central government to state governments as a ratio of GDP in India amounted to 7.23 per cent in 2017-18 (RBI 2018).

Chart 2.3: Municipal Own Revenue and Intergovernmental Transfers

(per cent of Total Municipal Revenue)



As is to be expected, state transfers to urban local governments are much larger (3:1) than central transfers to urban local governments, since urban development is the constitutional responsibility of state governments. However, due to a significant rise in transfers from the centre to state governments resulting from the award of the Fourteenth Finance Commission, transfers to urban local governments have increased in 2015-16, 2016-17 and 2017-18.

Municipal expenditure includes largely revenue expenditures but also a modest amount of capital expenditure incurred by urban local governments. **Chart 2.1** shows that municipal

expenditure as per cent of GDP follows the same trend as municipal revenue except in 2014-15.

In 2011-12 municipal expenditure at 0.81 per cent of GDP, accounted for half of the total expenditure on the urban sector (including expenditure by parastatal organisations), which was 1.59 per cent of GDP. But urban sector suffered from large infrastructure deficits. HPEC (Ahluwalia 2011) estimated that India would need capital expenditure (not including the cost of land) of Rs.31 lakh crore at 2009-10 prices to meet the urban infrastructure deficit over the period 2012-31. The O&M expenditure for the existing as well as new infrastructure was estimated at Rs. 18 lakh crore at 2009-10 prices. At an all India level administrative and establishment expenditure accounts for about half of revenue expenditure. There is need to increase municipal expenditure and also improve its composition, which should subsequently be reflected in enhanced capital expenditure and O&M expenditure.

Even though per capita municipal expenditure has increased in India, it still lags far behind the per capita spending of other countries. McKinsey (2010) estimates India's annual per capita spending on cities in 2010 at \$50. This is much less compared to \$ 362 in China, \$508 in South Africa, and \$1772 in the United Kingdom. As for capital expenditures, India's per capita annual urban spending is \$17 as against \$116 in China, \$127 in South Africa and \$391 in the United Kingdom. The report argues that India needs to increase the figure eightfold from \$17 to \$134 by 2030 raising it from 0.5 per cent of GDP to 2 per cent of GDP a year (Mohanty 2016).

Municipal borrowings account for only 2 to 3 per cent of municipal revenue. HPEC (Ahluwalia 2011) notes it is the poor state of governance and absence of a revenue model which impedes raising funds through borrowings by municipalities. Only the better performing states in terms of overall municipal finances and own revenues have tapped into the capital market for borrowings. An improved municipal finance scenario will allow municipalities to better leverage their own finances for raising more debt. Successive Central Finance Commissions have suggested the need and ways of raising funds through this source as discussed in chapter 3.

2. Poor Finances of Smaller Municipalities

The ratio of own revenues to total revenues declined across the board in 2017-18 compared to 2012-13. The smaller municipalities i.e. Municipal Councils and *Nagar Panchayats* fare far worse than Municipal Corporations in this respect. The latter contribute nearly 80 per cent to India's municipal own revenue. While own revenue per capita of Municipal Corporations is much higher than of the Municipal Councils and *Nagar Panchayats* (**Chart 2.4**), per capita transfers are much the same as shown in **Chart 2.5**. In 2017-18, per capita own revenue of Municipal Corporations was about four times and more than six times that of Municipal Councils and *Nagar Panchayats* respectively. Tax revenue as a share of total municipal revenue was 30 per cent for Municipal Corporations, 15 per cent for Municipal Councils and 8 per cent for *Nagar Panchayats* in 2017-18. However, the share of tax revenues in municipal

revenues for Municipal Corporations has also declined over the last five years, suggesting need for improvement.

Chart 2.4: Own Revenue of Urban Local Governments Per Capita

(Rs.)

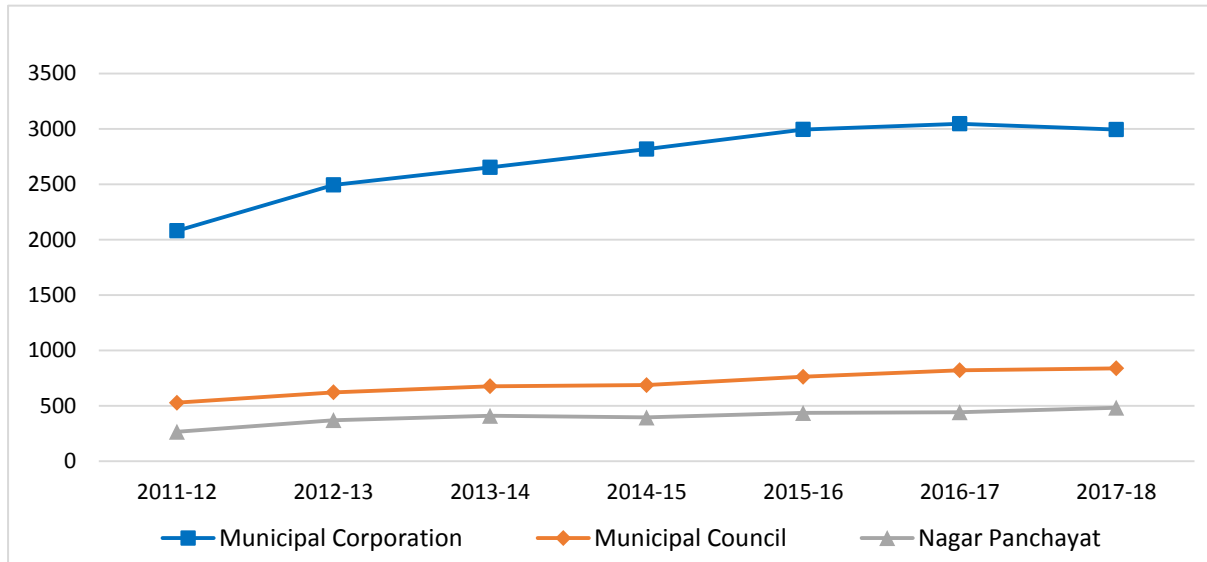
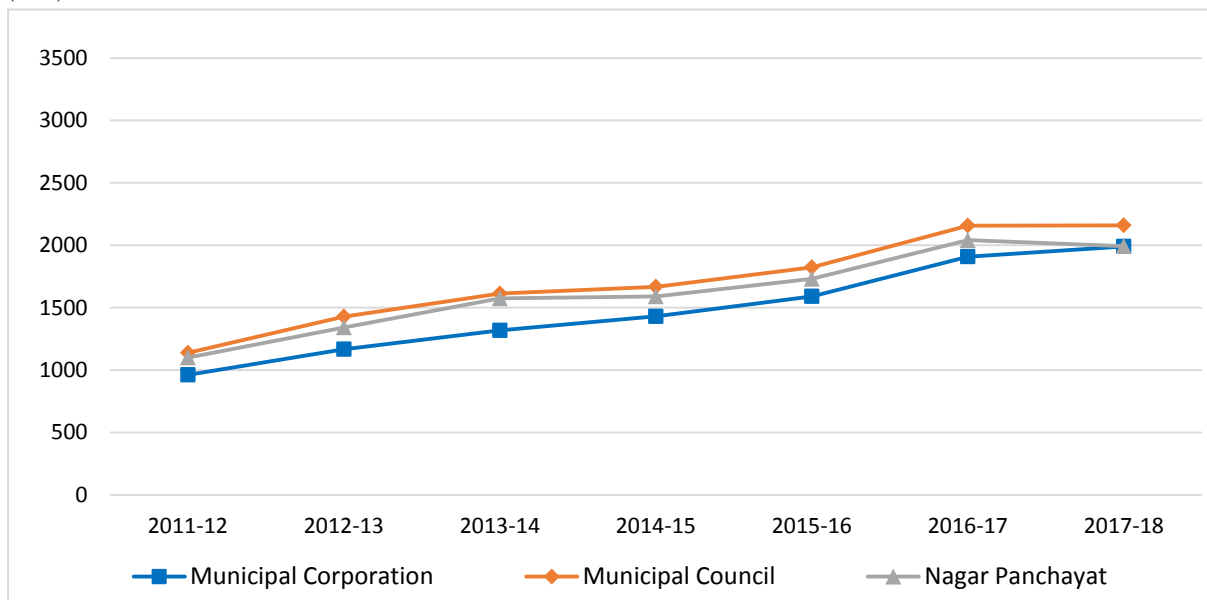


Chart 2.5: Total Transfers to Urban Local Governments Per Capita

(Rs.)



3. Interstate Disparities

Large disparities exist in different aspects of municipal finances across different states. **Chart 2.6** arranges states in order of per capita total municipal revenue. Maharashtra, Gujarat, and

Madhya Pradesh have the highest municipal revenue per capita. However, in the case of Madhya Pradesh, this was largely on account of the octroi compensation received. The same three states also have the highest own revenue per capita (**Chart 2.7**). Punjab’s own revenue share in municipal revenue has been high at about 82 per cent on account of tax/surcharge on electricity. The urban consumer cross-subsidises the farmer for the free electricity provided by the state to farmers. Own revenue in Maharashtra constituted more than 80 per cent of its municipal revenue in the pre-GST years coming down to 65 per cent in 2017-18 after octroi was subsumed under GST. Bihar had the lowest own revenue per capita and an excessive dependence on transfers. Assam spent a disproportionate amount of its budget on administrative and establishment costs.

Chart 2.6: Total Municipal Revenue Per Capita: 2017-18

(Rs.)

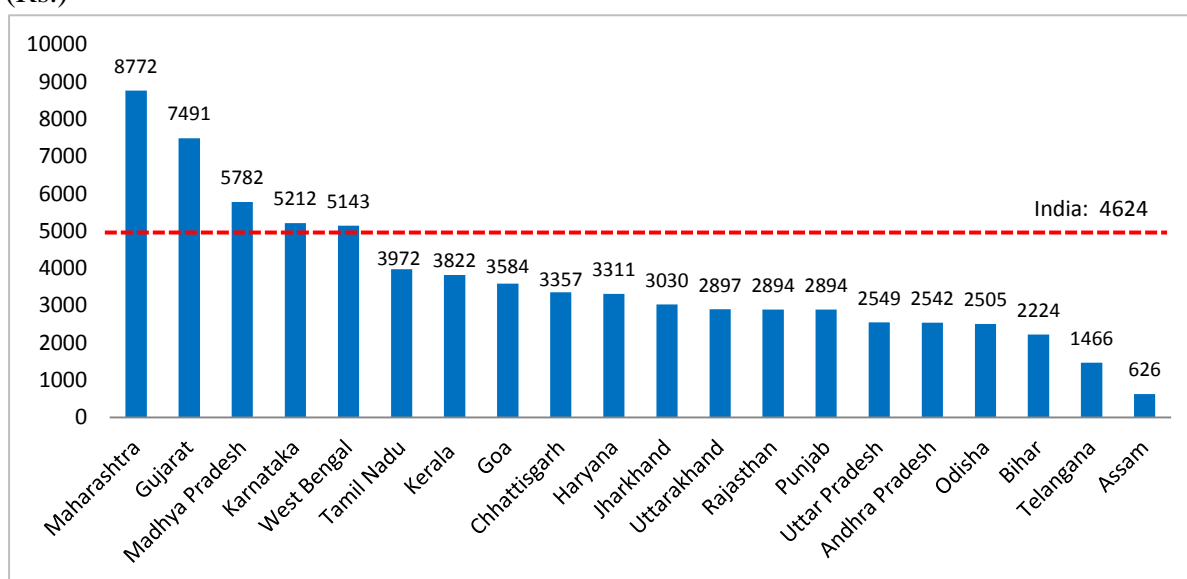


Chart 2.7: Municipal Own Revenue Per Capita: 2017-18

(Rs.)

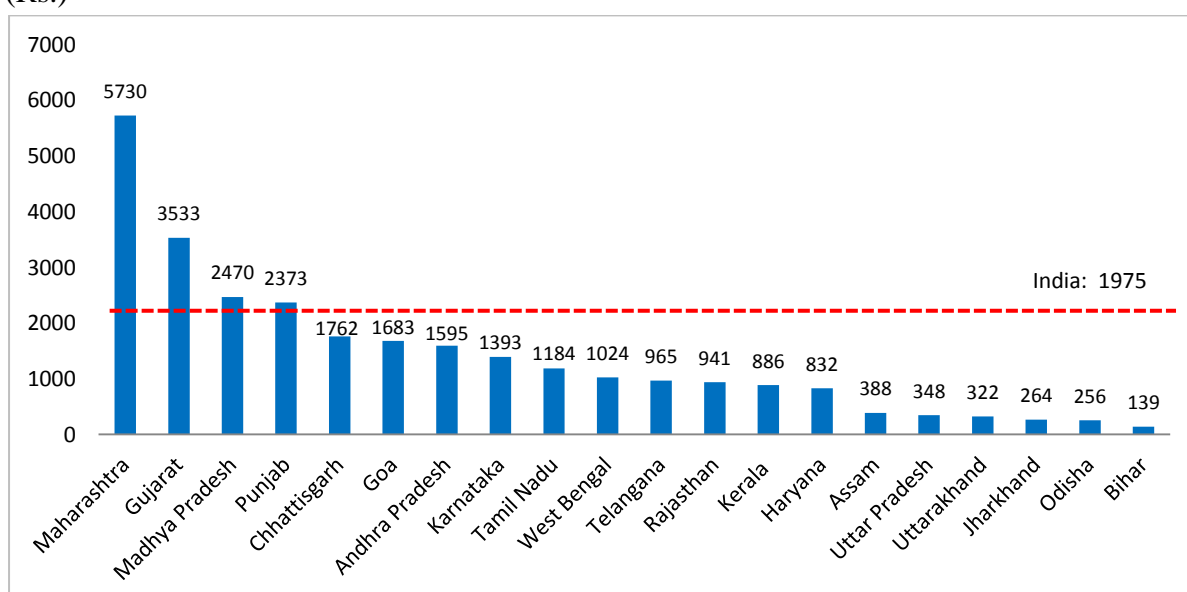


Table 2.3 shows that there has been a decline in inequality among states since 2010. Lower Gini coefficient in the distribution of per capita municipal revenue compared with that in the distribution of per capita own revenue of major states for each of the eight years for which such data are available, suggests that intergovernmental transfers have helped reduce inequality in municipal revenues across states.

Table 2.3: Gini coefficient of Own Revenue and Municipal Revenue Per Capita (Major States)

Year	Gini coefficient	
	Own revenue	Municipal revenue
2010-11	0.56	0.35
2011-12	0.58	0.43
2012-13	0.51	0.32
2013-14	0.51	0.34
2014-15	0.51	0.33
2015-16	0.50	0.32
2016-17	0.48	0.31
2017-18	0.48	0.30

Property tax has not only been a major source of municipal revenue in India as in other countries, but going forward it is the only major source of municipal revenue for urban local governments in India. The share of property tax in own revenue in 2017-18 was the highest in Karnataka at 68 per cent and the lowest in Punjab at 9 per cent, among major states. As is to be expected, Municipal Corporations accounted for a large share of the total property tax revenues. The top three states in per capita property tax revenue of Municipal Corporations were Karnataka, Gujarat, and Maharashtra in 2017-18. The Municipal Corporations of Gujarat, Maharashtra and Karnataka together accounted for 60 per cent of the all India property tax revenue in 2017-18.

Per capita grants from Central Finance Commissions increased for all major states between 2011-12 and 2017-18. Comparing the average per capita grants of the last three years of the Thirteenth Finance Commission (2012-13, 2013-14 and 2014-15) with the first three years of the Fourteenth Finance Commission (2015-16, 2016-17 and 2017-18), we find that the per capita CFC grants to urban local governments increased for all major states. Maharashtra, Tamil Nadu and Telangana had the lowest per capita CFC grants to urban local governments among major states in 2017-18 (**Chart 2.8**).

Karnataka, Gujarat and Madhya Pradesh have the highest per capita state transfers to urban local governments (**Chart 2.9**). State transfers consist of state grants and revenue sharing. Karnataka has the highest per capita revenue sharing and Gujarat the highest per capita state grants-in-aid in 2017-18. Karnataka has a transparent system of state transfers to urban local governments and they also have an efficient property tax collection system. Punjab has the lowest share of state transfers in total municipal revenue in 2017-18. As in Karnataka,

significant contribution to state transfers in Tamil Nadu, and Haryana is through revenue sharing while in Maharashtra, Gujarat, West Bengal and Bihar, it is through state grants.

Chart 2.8: CFC Grants Per Capita: 2017-18

(Rs.)

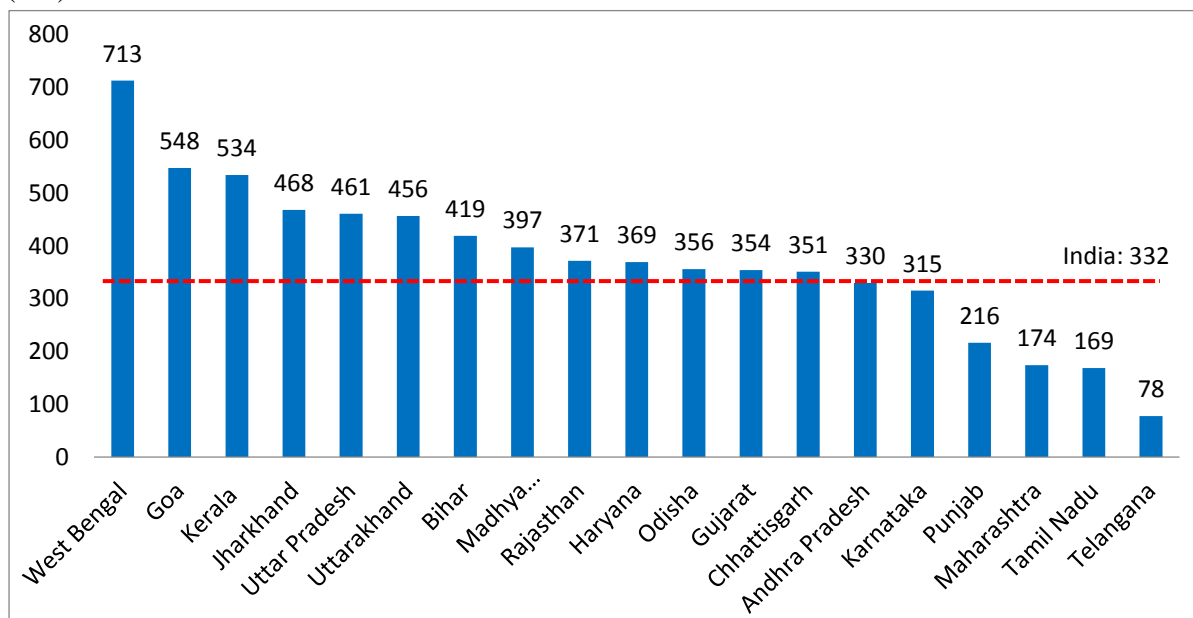
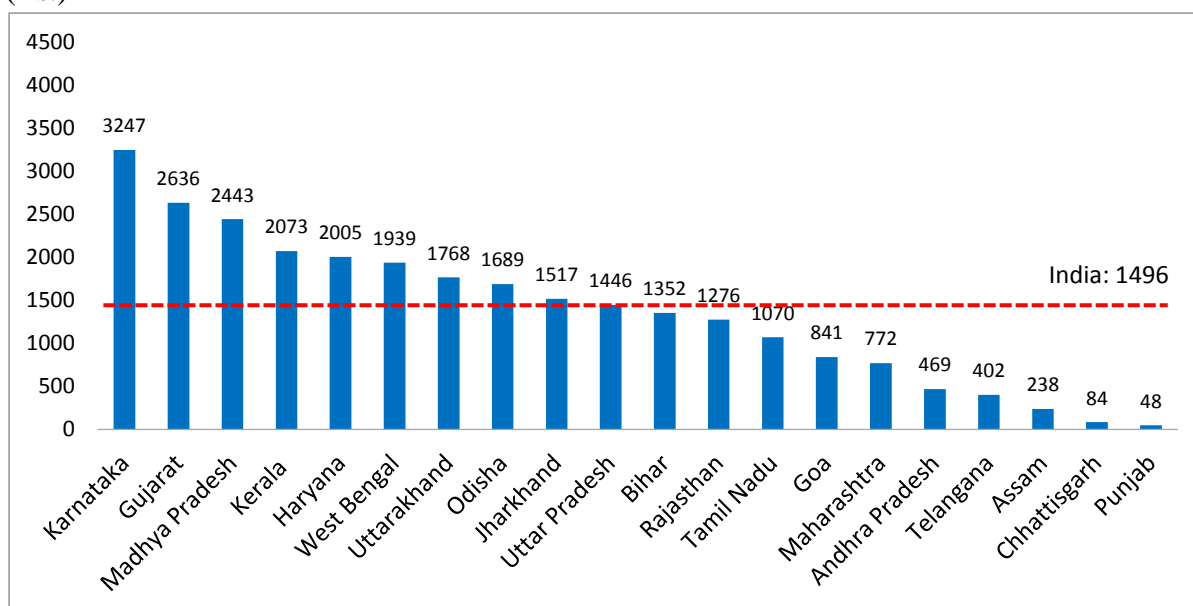


Chart 2.9: State Transfers Per Capita: 2017-18

(Rs.)



Gujarat was the only state to access market and institutional sources of finance in a substantial way. On average, between 2010-11 and 2017-18, about 14 per cent of its municipal revenue accrued through borrowing. Madhya Pradesh (8%), West Bengal (4%), Karnataka (2.2%) and Maharashtra (1.2%) were the other four states to tap the capital market,

over this period. Telangana also raised Rs 300 crore through the issuance of Greater Hyderabad Municipal Corporation (GHMC) bonds amounting to 6.2 per cent of Telangana's municipal revenue in 2017-18.

4. Improper Maintenance of Accounts

Following the Eleventh Finance Commission recommendations and the guidelines issued by the Ministry of Finance, Government of India, Comptroller and Auditor General of India (CAG) constituted a Task Force in 2001 to recommend budget and accounting formats for urban local governments in India. The CAG Task Force issued a 'Report on Accounting and Budget Formats for urban local governments'. Based on this Report, Ministry of Urban Development, Government of India formulated the National Municipal Accounts Manual (NMAM) in 2004. The NMAM comprehensively details the accounting policies, procedures, guidelines designed to ensure correct, complete and timely recording of municipal transactions and produce accurate and relevant financial reports. Urban local governments are required to maintain their accounts on accrual based double entry system and prepare financial statements such as Balance Sheets, Income and Expenditure Statements, Statements of Cash flows and Receipt and Payment Accounts, at the end of each quarter.

State governments were expected to implement an accounting framework consistent with the NMAM in all urban local governments. They were also expected to prepare and implement their state specific municipal accounts manual. However, only in nine of the fourteen states (for which information pertaining to adoption of state municipal accounts manual was available in the CAG reports), the state specific municipal accounts manual has been approved by the respective state governments. For Uttar Pradesh and a few other states, the draft manual was in the process of approval. Maharashtra published the Maharashtra Municipal Account Code (2013) prescribing the procedure for maintenance of accounts of receipts and disbursements for the Municipal Councils only. No such Account Code was prepared for the Municipal Corporations even after 11 years of adoption of NMAM for implementation from 2005-06. CAG Report (2014) observed that in Manipur, none of the test-audited municipalities had adopted NMAM. Even for states that had approved a state-specific manual, implementation was lacking. In Madhya Pradesh, only 41 per cent of its urban local governments could implement the state manual as of August 2016, though it was approved by the state government in April 2008. Tamil Nadu has adopted a state manual specific to the requirements of the urban local governments in the state since 2014-15. The state has also adopted a new accounting software based on the new manual. Urban local governments in Andhra Pradesh and Telangana have also adopted a new software package for the maintenance of accounts².

It was observed that most of the states had only partially migrated to accrual-based double entry system with a large number of urban local governments maintaining accounts in the cash-based single accounting system. Only 4 of the 21 test-checked municipalities in Uttar

² As per CAG local bodies reports for 2018-19 for both states

Pradesh and 6 of the 20 test-checked municipalities in Jharkhand had switched to double entry accrual based system, as of 2016. In Manipur, Rs 13.29 lakh was spent for creation of database and maintenance of accounts on accrual basis. However, in all five test-checked municipalities neither the database was created nor the accounts were maintained in double entry accrual basis system as of September 2013. States such as Karnataka, Gujarat, Himachal Pradesh, and Sikkim showed complete migration to accrual-based double entry system.

In some states, accounts were not updated. CAG Report (2018) observed that municipalities in Assam did not keep updated accounts. Information on even the status of preparation of accounts was not available with the Director, Municipal Administration. Consequently the Government of India did not release performance grants to the government of Assam for the period 2012-15, and issues like preparation of annual accounts, improvement of own revenue, etc. remained unaddressed. In Madhya Pradesh, bank reconciliation was not carried out in test checked municipal corporations as of 2017 and hence there was risk of misutilisation of funds.

CAG reports on local governments for a majority of states point out several lacunae in the preparation of municipal accounts. For West Bengal, CAG report (2015) points out lack of budget preparation, accuracy and timely presentation of accounts by urban local governments. It further says that increasing liability of unpaid loans, non-adjustment of advances, loss of interest due to delay in deposit of provident fund subscription into the treasury, and irregular maintenance of Cash Book, indicated inadequate internal control and lack of monitoring by the urban local governments. In Rajasthan, the absence of timely finalisation of accounts in the prescribed formats, insignificant monitoring, and lackadaisical approach in the certification of accounts resulted in denial of correct accounting information to the stakeholders, as of 2018. In Uttar Pradesh, a large amount of own funds was running into arrears in urban local governments and accounting for utilisation of own funds was not proper, as of 2018. Table A64 provides detailed information on the status of maintenance of municipal accounts for the states, based on the information supplied by the states, as well as the available CAG reports. Clearly, a substantial push is needed to bring standardised formats, accuracy, and punctuality in the preparation of municipal accounts by urban local governments in India.

Chapter 3: Role of Finance Commissions

The Central Finance Commission is set up every 5 years by the Government of India under Article 280 of the Constitution to recommend (a) sharing of the net proceeds of taxes between the centre and the states and the allocation between the states of the respective shares of these proceeds and (b) the principles which should govern the grants in aid of the revenues of the state out of the Consolidated Fund of India. The 74th Amendment to the Constitution inserted a new subsection to Article 280 adding the responsibility to ‘recommend measures to augment the Consolidated Fund of a State to supplement the resources of its municipalities’. The subsection is a crucial element in the framework of municipal finances in India. It recognizes that municipalities are not just the responsibility of the state government but the central government has an important role in financing their activities. It recognizes that since municipalities have the responsibility to carry out several functions (under Schedule 12 of the Constitution) that belong to the Concurrent List, they also have a claim on the divisible pool of the central government resources.

1. Finance Commission Award of Grants-in-Aid: 1995-2020

Starting with the 10th Finance Commission (1995-2000), successive Commissions have recommended the quantum of grants-in-aid, its distribution among states, conditions to be met for their release, and measures to improve own revenues of municipal bodies. **Table 3.1** presents the grants-in-aid beginning with the 10th Finance Commission onwards to urban local governments both in absolute terms and as per cent of the divisible pool of the centre. This helps make a comparison both in terms of the percentage increases in the grants for the devolution period and of the increase in grants in relation to the divisible pool.

Table 3.1: Grants-in-aid – Quantum and Share in Divisible Pool

Finance Commission	CFC Grants-in-aid to Urban Local Governments			CFC Grants-in-aid to all Local Governments		Urban Local Government grant as per cent of all Local Government grant
	Rs. thousand crore	Share in Divisible pool (per cent)	Per capita ³ (Rs.)	Rs. thousand crore	Share in Divisible pool (per cent)	
10 th (1995-2000)	1.0	0.26	37	5.4	1.38	18.6
11 th (2000-2005)	2.0	0.16	65	10.0	0.78	20.0
12 th (2005-2010)	5.0	0.25	142	25.0	1.24	20.0
13 th (2010-2015)	23.1	0.52	578	87.5	1.93/2.28 ⁴	26.8
14 th (2015-2020)	87.1	0.92	1936	287.4	3.05	30.0

³ Based on World Urbanization Prospects 2018. This includes population of all states and Union territories.

⁴ 1.93 per cent is based on the period of devolution (2010-11 to 2014-15); 2.28 per cent is with reference to the preceding year’s divisible pool (2009-10 to 2014-15).

A significant increase in the quantum of grants-in-aid for municipalities has taken place from Rs 1000 crore in the 10th Finance Commission period to Rs 87,144 crore in the 14th Finance Commission period. Analysing the trend of grants-in-aid as per cent of divisible pool we find that, for urban local governments, this ratio has increased from 0.26 per cent in the 10th Finance Commission period to 0.92 per cent in the 14th Finance Commission period. It is worth noting that the 11th Finance Commission period (2000-2005) was the only time when the share of all local governments as well as that of urban local governments in the divisible pool actually declined. While the absolute amount of grants-in-aid for urban local governments increased from Rs 1000 crore in the 10th Finance Commission to Rs 2000 crore in the 11th Finance Commission period, their share of the divisible pool declined from 0.26 per cent to 0.16 per cent because of a sharp increase in the divisible pool. This is of relevance in times when there is uncertainty about tax revenues, GDP etc. and hence about the divisible pool. Since the award is given in absolute amounts, this can create a situation when the urban local governments may lose out because the divisible pool has increased faster than assumed. As a result, they do not share in the buoyancy of the tax pool. This lesson is important in the current context of the 15th Finance Commission.

Table 3.1 also presents the share of urban local governments in the total grants-in-aid to all local governments. While this share has increased from 18.6 per cent to 30 per cent, it is still less than the proportion of urban population in the total population of the country (World Urbanization Prospects 2018).

Grants-in-aid per capita to urban local governments during the five year periods of the 10th, 11th and 12th Finance Commissions were as little as Rs 37, Rs 65 and Rs 142, respectively. There were larger increases in the subsequent Finance Commissions, so that the per capita grant in aid to urban local governments was Rs 578 in the 13th Finance Commission and Rs 1936 in the 14th Finance Commission. But as we have seen in Chapter 2, the requirements were increasing by leaps and bounds, and the grants are far from sufficient to meet the growing needs of the urban areas.

In recommending an absolute sum to be transferred to local governments as grants-in-aid through the state governments, the 13th Finance Commission first determined a share of the divisible pool of tax revenue over and above the share of the states to the tune of 1.5 per cent in 2010-11, 2.0 per cent in 2011-12, and 2.5 per cent in 2012-13, 2013-14 and 2014-15. The resulting absolute amount was awarded under Article 275 of the Constitution for grants-in-aid to local governments. Grants of local bodies for a particular year (t) were computed on the basis of the divisible pool for the previous year (t-1). In effect, this devolution amounted to an average of 2.28 per cent of the relevant divisible pool (2009-14) and 1.93 per cent of the divisible pool for the devolution period for the 13th Finance Commission (2010-2015).

2. The Horizontal Distribution

The criteria and the weights used by the successive Finance Commissions in distributing the grants-in-aid for local bodies among states are presented in **Table 3.2**. The 10th Finance

Commission recommended interstate distribution solely on the basis of the ratio of slum population to urban population, using the Census population figures of 1971. The criteria for the 11th, 12th and 13th Finance Commissions include need-based and decentralization-based parameters. Population, area and distance from the state with the highest per capita income are used to capture the need for resources, while revenue effort and indices for decentralization and devolution capture the extent of decentralization in the state.

The 11th Finance Commission developed an index of decentralisation to ascertain how far the state governments had moved to implement the 74th Amendment. The 12th Finance Commission computed an ‘index of deprivation’ to measure state-wise disparities in drinking water and sanitation based on 2001 Census data. Both 11th and 12th Finance Commissions also took into account revenue effort by urban local governments. The 13th Finance Commission decided not to use the index of deprivation and a measure of revenue effort because they concluded that the data was either too old or unreliable. They computed an ‘index of devolution’ which captured the funds devolved by the states from their own resources to the local bodies.

The 14th Finance Commission took a decidedly different view from its predecessors. They recommended the distribution of grants to municipalities amongst the states based on their urban population and area only. The practice of using indices of devolution or decentralisation for the purpose of transfer of resources to states was given up. The Commission noted that there were several practical difficulties in considering an appropriate index of devolution without assuming that there is an optimal model of decentralisation that is uniformly applicable to all States, irrespective of their socio-political and institutional context. It further noted that even if such an index could be designed, it is not easy to assess the actual level of devolution relative to the optimal level, due to the unavailability of accurate, reliable information on the ground. The Commission was of the view that the Constitution does not permit the Finance Commission to play any role in the devolution of powers to panchayats and municipalities or to promote a particular model of decentralisation.

Table 3.2: Criteria and Weights for Horizontal Distribution

Finance Commission	Tenth	Eleventh	Twelfth	Thirteenth	Fourteenth
Population	-	40	40	50	90
Slum population	100	-	-	-	-
Geographical area	-	10	10	10	10
Distance from highest per capita income	-	20	20	20	-
Index of decentralization	-	20	-	-	-
Index of devolution	-	-	-	15	-
Index of deprivation	-	-	10	-	-
Revenue effort	-	10	20	-	-
Finance Commission ULB grant utilisation index	-	-	-	5	-

3. Conditionalities to Improve Performance

The 11th and 12th Finance Commissions put in conditionalities on the disbursement of grants to direct expenditure away from establishment costs and towards the provision of core services. The 11th Finance Commission, for example, indicated that the grants should be earmarked for operation and maintenance of core civic services such as primary education, health, drinking water and sanitation. The funds were otherwise untied with the proviso that they should not be used for payment of salaries and wages. The 12th Finance Commission stipulated that at least 50 per cent of the grants should be earmarked for solid waste management through public-private partnership and a part of these grants should be used for maintenance of accounts. Recognising that a major challenge seemed to be the lack of maintenance of accounts by the local bodies and delayed audits, the 13th Finance Commission felt that a much stronger incentive system was needed to bring about reforms in local governance. The Commission therefore introduced performance grants on one-third of the total grants-in-aid to urban local governments subject to nine conditionalities (**Box 3.1**) aimed at improving their functioning. To simplify access to the performance grants, the states were only required to provide self-certification or published information in the budget documents of the state government as evidence. Two-thirds of the total grant to urban local governments was given as basic grant without any conditionality.

Indira Rajaraman, a member of the 13th Finance Commission has shown in a subsequent study that between 2011-12 and 2014-15, as much as 38 per cent of the performance grants meant for urban local governments remained undisbursed with a peak shortfall of 50 per cent in 2013-14 (Rajaraman 2016). Enforcing the conditionalities and implementing compliance reporting has, as ever before, proved to be a challenge.

The 14th Finance Commission discontinued the use of conditionalities initiated by the 13th Finance Commission, asserting that local bodies are the primary responsibility of the states concerned. The quantum of performance grants was decreased from 33 per cent to 20 per cent of the total grants. Moreover instead of the nine conditionalities of the 13th Finance Commission where changes had to be brought at the level of the state government, the three conditions for accessing the performance grants specified by the 14th Finance Commission required changes at the urban local government level. These were – making available more reliable data, improvement in own revenues, and measurement and publication of service level benchmarks. They recommended that the detailed guidelines for disbursement of performance grant to urban local governments be left to the individual state governments. The guidelines would be devised by the states based on the three conditions specified above.

They noted the need for the provision of basic services such as sanitation, water supply, and street lighting at the local government level and recommended that all local grants be used only on basic services within the functions assigned to them under the relevant legislation. Thus, the 14th Finance Commission partially reverted to the approach of the earlier Finance Commissions before the 13th Finance Commission in recommending a conditionality only on usage of grants. Their consultations with the states led them to the conclusion that the

conditions must be minimum, practical and implementable so that the funds meant for urban local governments ultimately reach them.

Box 3.1: Conditionalities of the 13th Finance Commission

- i. Putting in place a supplement to the budget documents for local bodies, requiring the ULBs to maintain accounts as specified by the 13th Finance Commission;
- ii. Putting in place an audit system for all local bodies;
- iii. Putting in place a system of independent local body ombudsmen who will look into complaints of corruption and maladministration against the functionaries of local bodies, both elected members and officials, and recommend suitable action;
- iv. Putting in place a system to electronically transfer local body grants provided by the 13th FC to the respective ULBs within five days of their receipt from the central government;
- v. Prescribing through an Act the qualifications of persons eligible for appointment as members of the SFC consistent with Article 243I (2) of the Constitution;
- vi. Enable local bodies to levy a property tax (including tax on all types of residential and commercial properties);
- vii. Putting in place a state-level Property Tax Board which will assist all municipalities and municipal corporations in the state for establishing an independent and transparent procedure for assessing property tax;
- viii. Putting in place (gradually) standards for delivery of all essential services (water supply, sewerage, storm water drainage, and solid waste management) provided by all local bodies; and
- ix. Putting in place a fire hazard response and mitigation plan in all municipal corporations with a population of over one million (2001 Census) for their respective jurisdictions.

3. Strengthening Municipal Own Revenue

All Finance Commissions have recognized the need to augment property tax revenue to improve municipal finances. The 11th Finance Commission encouraged setting up of a Central Valuation Authority of the kind set up by West Bengal. The 12th Finance Commission encouraged the use of Geographical Information System (GIS) and digitization to improve property tax administration. The 13th Finance Commission mandated the setting up of the State Property Tax Board as one of the conditions necessary for performance grant eligibility of states. The primary function of the State Property Tax Board was to help municipal corporations and municipal councils put in place a transparent and efficient property tax regime. The 14th Finance Commission also stressed the need for property tax reforms by states. They also recommended that municipalities be enabled to levy vacant land tax and that a part of land use conversion charges should be shared with local bodies. Further, a clear framework of rules for the levy of betterment tax should be put in place by the states.

As regards profession tax, another important source of revenue for municipalities, successive Finance Commissions have recommended raising the ceiling of profession tax and vesting the

powers in Parliament to revise profession tax rather than go through a Constitutional Amendment route. The 14th Finance Commission also recommended that local bodies be empowered to mobilise resources through advertisement tax and entertainment tax. The base of entertainment tax needs to be expanded to include newer forms of entertainment such as boat rides, cable television and internet cafes.

Central Finance Commissions have also encouraged Municipal Corporations to tap into capital markets for raising funds although not enough directions are given to help strengthen the credit worthiness of the urban local governments. Smaller municipalities can pool their resources to access the capital markets. However, proper accounting and audit practices supported by adequate data availability and semblance of a revenue model is a pre-requisite for accessing the capital market through municipal bond issues.

4. Making Better Data Available

Successive Central Finance Commissions have highlighted the lack of credible data as a hindrance to making recommendations. Lack of maintenance and audit of accounts has meant that there is no verifiable financial data for municipalities leading to a denial of performance grants. The 11th Finance Commission in its recommendations gave each state a specific amount of transfer for the creation and maintenance of accounts. The 12th Finance Commission also recommended that a part of their grants be used in improving databases. The discrepancies and discontinuities in the data prompted the 13th Finance Commission to drop 'Revenue Effort' as a criterion for horizontal distribution. Both the 13th and the 14th Finance Commissions included better data availability as a conditionality for accessing performance grants. The 14th Finance Commission remarked that as local governments seek an ever-increasing share of public moneys they cannot be kept beyond the ambit of accountability and responsibility for the public moneys placed with them.

5. State Finance Commissions and their Shortcomings

The Central Finance Commission is mandated to recommend measures to augment the finances of a state to supplement the resources of its municipalities on the basis of recommendations made by the State Finance Commissions (SFC). However, successive Central Finance Commissions have reported their inability to make use of the reports of SFCs. The recommendations made by SFCs are largely ad hoc and not based on sound public finance principles. The reports are not available on a timely basis and their period is not synchronized with that of the Central Finance Commission. Several states have formed their successive SFC while the action taken report for the previous SFC was still under consideration by the state government. The definition of revenue pool has also varied across SFCs which complicates the task of the Central Finance Commissions (**Box 3.2**).

In most cases, no standardised norms of the kind that the Committee on Augmentation of Financial Resources of Urban Local Bodies (Zakaria 1963) had suggested have been used for

assessing the municipalities' expenditure requirements⁵. The SFC reports also do not address the challenges posed by the multiple channels of devolution to local bodies such as line departments, erstwhile Planning Commission, State Planning Board, district agencies, Members of Parliament/Members of Legislative Assembly, centrally-sponsored and state plan schemes, SFC, CFC, etc. The reports have not focussed on the weaknesses in the accounting and budgetary practices of local governments. The 13th Finance Commission in particular highlighted the need for a standard format of SFC Reports in keeping with the requirements of the 74th Amendment Act, so as to specify (i) taxes and other revenue sources to be assigned to municipalities, (ii) state taxes to be shared along with a formula, (iii) the mechanism for sharing of state general revenues, (iv) grants-in-aid to municipalities, and (v) measures to improve municipal finances.

Box 3.2: Alternative Definitions of the State Revenue Pool

- Net proceeds of all state taxes and duties other than entry tax, entertainment tax and electricity duty (Assam, 4th FC)
- Tax revenues minus collection cost (Bihar, 4th FC; Haryana, 3rd FC)
- State tax and non-tax Revenue (Himachal Pradesh, 3rd FC)
- Net own revenue receipts (Karnataka, 4th FC);
- Net tax revenue (Madhya Pradesh, 3rd FC; West Bengal, 3rd FC)
- Gross tax revenue (Orissa, 3rd FC)
- Revenue from State taxes excluding entertainment tax and land revenue (Uttar Pradesh, 3rd FC)
- State own tax revenue net of entertainment tax (Tamil Nadu, 3rd FC)

There are significant differences in the criteria used by SFCs to distribute funds among urban local governments. While population is a universally applied factor, some SFCs have used slum population, below poverty line (BPL) population and proportion of Scheduled Castes and Scheduled Tribes in the urban population. Many SFCs have constructed indices such as infrastructure index, deprivation index and remoteness index to allocate funds.

The SFCs have been conservative on devolution and the variations observed are large. 4th SFC of Karnataka recommended 10.7 per cent of the divisible pool for urban local governments while the 5th SFC of Kerala recommended 5.5 per cent and 4th SFC of West Bengal recommended a mere 1 per cent of the divisible pool for urban local governments. The revenue sharing in West Bengal is poor and nearly all transfers from the state government are in the form of grants-in-aid. It was observed that revenue sharing was a more prevalent mode of transfer of resources in states with better functioning SFCs, such as Karnataka and Tamil Nadu, while states such as Gujarat which had weak SFCs were more dependent on grants.

⁵ 4th SFC of Rajasthan followed the Zakaria Committee norms of 1963 adjusted to 2009-10 prices for expenditure estimation.

Previous Central Finance Commissions have recommended that the Constitution should be amended either to delete the requirement for the Finance Commission to base its recommendations on SFC reports or to require it to recommend merely keeping in view the SFC reports but not based on them. The 14th Finance Commission observed that the financial data in SFC reports was of different periods with some reports containing data nearly a decade old. The Commission ultimately disregarded the data and chose only to focus on the common issues raised by the SFCs.

Chapter 4: Recommendations

The data and analysis presented in this study clearly indicates that urban local governments in India are seriously underfunded compared to their counterparts in other countries. They have become increasingly dependent on transfers from higher levels of government and have shown a persistent decline in their own revenues. GST, while otherwise a highly desirable reform, has been a blow to the fiscal autonomy of the urban local governments since it has subsumed the most local taxes such as octroi, entry tax, advertisement tax and local body tax.

The long term solution to the problems of dwindling ‘own’ revenues of urban local governments emanating from the GST regime is to amend the Constitution to provide sharing of the revenues from GST among all three levels of government. For example, a portion of the combined GST revenue could accrue to local governments. In the interim, the GST Council has to address this challenge to municipal finances urgently. It is worth emphasising that the impact of subsuming local taxes in the GST regime falls mostly on the urban local governments and hence the compensation must be largely or exclusively to urban local governments. For example, Maharashtra state government has been attempting in an ad hoc manner to provide funding to its urban local governments for the loss of revenue from local body tax earlier and octroi (in Mumbai) recently after GST, and the loss is estimated at 21 per cent of the state GST collection. In view of the above, the 15th Finance Commission may not club urban local governments with rural local governments while considering grants. Urban local governments may be dealt with on a separate footing for the purpose of allocating grants.

The 15th Finance Commission has a historic opportunity to redress the long term secular decline in municipal finances by suggesting measures to augment Consolidated Funds of state governments and make a strong recommendation to the GST Council where both the Centre and the States are represented, to address the anomalies that have crept into municipal finances due to the introduction of GST, and the possible rectification of this problem by a further amendment of the Constitution to provide for sharing the GST revenues with the third tier.

1. Augmenting Municipal Revenues

While evolving a consensus on revenue sharing of GST may take time, we suggest that the 15th Finance Commission consider strengthening municipal finances by augmenting the Consolidated Funds of state governments under Article 280 with reference to Articles 243X and 243Y. The goal should be to raise the ratio of total municipal revenue to GDP from the extremely low current level of 1 per cent of GDP to 5 per cent of GDP in the next 15 years. This would still be lower than international benchmarks, but it would come closer to the norm.

The 15th Finance Commission must initiate this process recommending a move to increase the ratio of municipal revenue to GDP from its current level of 1 per cent to 2 per cent in 2024-25, i.e., in the last of the five years during the Commission’s devolution period. The strategy in the medium term should be aimed at strengthening the third tier by augmenting ‘own’ revenues,

increasing ‘predictable’ inter-governmental transfers, and enabling ‘enhanced’ revenue efforts by local governments, the last one linked to a Municipal Revenue Improvement Plan to be suggested by the 15th Finance Commission. Essentially, efforts are required across the three tiers of government to improve the state of finances of our cities even as the central government provides a much larger share of the divisible pool as grants-in-aid to urban local governments.

2. Central Finance Commission Grants-in-Aid

Table 4.1 presents the assumptions underlying our proposal to the 15th Finance Commission for grants to urban local governments. **Table 4.2** presents the proposed grants together with our projections with respect to state transfers and municipal own revenue. The resulting scenario of municipal revenue over the period of devolution is also presented in **Table 4.2**.

Table 4.1: Assumptions Underlying the Proposed Grants-in-Aid

Year		Base			Projection				
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
GDP	In lakh crore	170.95	190.54	--	239.01	267.69	299.82	335.80	376.09
Urban population	In crore	45.00	46.08	47.18	48.31	49.46	50.63	51.82	53.04
	% of total	33.60	34.03	34.47	34.93	35.39	35.87	36.36	36.87
Divisible Pool	In lakh crore	18.39	21.27	--	27.55	31.35	35.68	40.60	46.20

Notes –

- i. GDP for 2020-21 to 2024-25 has been projected assuming 12% growth over the estimated GDP of Rs 19053967 crore for 2018-19 (2nd Advance Estimate).
- ii. Urban population data is based on projections of World Urbanization Prospects 2018.
- iii. Divisible pool has been projected with a revenue elasticity of 1.15 over the estimated divisible pool of Rs 2127215 crore for 2018-19 (14th Finance Commission projection)

As **Table 3.2** of Chapter 3 shows, the grants from the 14th Finance Commission to local governments (both rural and urban) amounted to 3.05 per cent of the divisible pool. Since the grants are awarded in absolute amount, they are not protected against a situation when the assumptions about growth of GDP and inflation which determine the amount of tax revenue, go off track.

Table 4.2: Proposed Grants-in-Aid: 15th Finance Commission

		Base			Proposed				
Year		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Total Municipal Revenue	In thousand crore	171.70	--	--	300.32	372.08	466.46	591.36	751.49
	% of GDP	1.00	--	--	1.26	1.39	1.56	1.76	2.00
Municipal Own Revenue	In thousand crore	73.33	--	--	112.34	139.20	176.89	228.34	297.11
	% of GDP	0.43	--	--	0.47	0.52	0.59	0.68	0.79
State Transfers	In thousand crore	55.57	--	--	108.54	135.68	169.60	212.00	265.00
	% of GDP	0.33	--	--	0.45	0.51	0.57	0.63	0.70
CFC Transfers	In thousand crore	17.06 ⁶	--	26.48	35.75	48.27	65.16	87.96	118.75
	% of GDP	0.10	--	0.11	0.15	0.18	0.22	0.26	0.32
	% of divisible pool	0.93	--	1.07	1.30	1.54	1.83	2.17	2.57

Notes –

- i. State Transfers are proposed to increase at 25% growth over actual state transfers of Rs 55,574 crore for 2017-18.
- ii. Central Finance Commission Transfers are proposed to increase at 35% growth over estimated transfers of Rs 26,483 crore for 2019-20 (14th Finance Commission award)
- iii. Municipal Own Revenue is proposed to increase from 0.47% of GDP in 2020-21 to 0.79% of GDP in 2024-25 at an average annual growth rate of 27.5%.
- iv. Total Municipal Revenue comprises municipal own revenue, state transfers, CFC transfers, other central transfers, borrowings, capital receipts and other revenue sources.

Our recommendation for CFC transfers to urban local governments takes Rs 26,483 crore as the base for 2019-20 (14th Finance Commission award) and proposes an increase of 35 per cent per year during the devolution period of the 15th Finance commission (**Table 4.2**). This implies that in the final year of the award of the 15th Finance commission, the grants in aid awarded by the 15th Finance Commission would be Rs 118,751 crore. This would amount to 0.32 per cent of GDP, compared with 0.11 per cent in 2019-20, and 2.57 per cent of the divisible pool, compared with 1.07 per cent in 2019-20.

As can be seen in **Table 4.3**, the proposed grants-in-aid under the 15th Finance Commission represent an increase of 309 per cent over the grants-in-aid in the 14th Finance Commission. This is more than the increase (277 per cent) in the 14th Finance commission over the 13th Finance

⁶ According to the data provided by the states, the total CFC grants to ULGs for 2017-18 amounts to Rs 12325 crore. However, the 14th Finance Commission award to ULGs for 2017-18 was Rs 17065 crore.

Commission but smaller than the increase (362 per cent) in the 13th Finance Commission over the 12th Finance Commission.

Central Transfers as grants-in-aid for urban local governments may be divided among states based on 2011 urban population and among urban local governments within a state based on 90 per cent weight for 2011 population and 10 per cent for geographic area. Of the total, 80 per cent may be transferred as basic grant and 20 per cent as performance grant. The basic grant may be unconditional to augment revenue sources of local governments on which they can have full autonomy. The performance grant may be subject to states signing an MOU with Government of India to implement a set of recommendations of the 15th Finance Commission, including at least 20 per cent increase in property tax collection at the urban local government level, year over year; 20 per cent increase in user charges, again, year over year; preparation of a Municipal Revenue Improvement Plan; measurement and publication of service level benchmarks for basic services and making the same publicly available and in the internet; completion of audit of municipal accounts within a year of the close of financial year; publication of Municipal Annual Report with municipal finance data in prescribed format; placing audited municipal finance data online; and strengthening local government personnel system to ensure accountability and fiscal responsibility (municipal cadres). A small 10 per cent of the total performance grant may be set aside for capacity building of municipal cadres to meet the new requirements of financial accounting, reporting and internal audits, etc. This will supplement allocation for a dedicated capacity building programme to be initiated by state governments.

Table 4.3: Recommendations for Grants-in-Aid: A Comparison with earlier Finance Commissions

Finance Commission	Central Grants-in Aid to Urban Local Governments		
	Rs. thousand crore	Share in Divisible pool (per cent)	Increase in grants to ULGs (per cent)
10 th (1995-2000)	1.0	0.26	
11 th (2000-2005)	2.0	0.16	100
12 th (2005-2010)	5.0	0.25	150
13 th (2010-2015)	23.1	0.52	362
14 th (2015-2020)	87.1	0.92	277

15th (2020-2025)	356.0	1.96	309
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The 15th Finance Commission may recommend to the Government of India to set up a National Commission to set standards for municipal services/expenditures along the lines of the Zakaria Committee and also suggest municipal finance improvement measures to attain

the standards that have been set. These norms will form the basis for estimating the requirements both by the Central Finance Commissions and State Finance Commissions.

3. State Devolution, including Grants-in-Aid

Pursuant to the mandate of the 15th Finance Commission, we recommend that state transfers to urban local governments increase at the rate of 25 per cent per annum over the devolution period of the 15th Finance Commission. State transfers to urban local governments are proposed to be increased from 0.33 per cent of GDP in 2017-18 to 0.70 per cent of GDP by 2024-25. They include: (i) SFC transfers, (ii) assigned revenues, and (iii) grants in aid. This may form part of the Municipal Revenue Improvement Plan and may include the recommendations by the 15th Finance Commission such as access to motor vehicles tax, stamp duty, mining royalty, property tax payment for properties of state government and their undertakings, and additional devolution towards urban local governments who have been deprived of access to several taxes in the GST regime, etc.

4. Additional Municipal Revenue Mobilisation

The proposed National Commission on Municipal Standards may be equipped with adequate expertise to advise states and urban local governments regarding improving their finances based on a Municipal Revenue Improvement Plan. The following actions are suggested for consideration by the 15th Finance Commission as part of the recommendations related to a Municipal Revenue Improvement Plan.

(a) Assignment of Profession Tax

Profession tax should be assigned to municipalities as a local tax under law. The ceiling on profession tax should be raised from Rs.2500 to Rs.12000 per annum, and 20 per cent every five years thereafter. Article 276(2) of the Constitution may be amended to vest the power to increase the limits on profession tax on Parliament, based on the recommendation of the Central Finance commission.

(b) Assignment of Local Body Entertainment Tax

States may assign local body entertainment tax to urban local governments as a local tax by law, enabling them to have access to cable TV and other new forms of entertainment such as internet cafes, pubs, gaming facilities, and amusement parks. The urban local governments may be enabled to levy property taxes on sub-soil and overhead properties, including overhead and underground cables.

(c) Sharing of Motor Vehicles Tax

States may assign a share of motor vehicles tax to urban local governments - not less than 20 per cent, and more in the case of more urbanised states. Distribution between municipalities may be in proportion to the number of motor vehicles registered or length of metalled roads.

(d) Sharing of Stamp Duty/Property Registration Tax

Some states have been sharing stamp duty/property registration tax with local bodies considering that investments by cities lead to increase in property values. All states may consider sharing a suitable percentage of stamp duty with their local bodies – at least 10 per cent.

(e) Property Tax Reforms and Land-based taxes

Property tax to GDP ratio of 0.15 per cent is very low by any standard. Property Tax Boards must be set up in each state and create conditions for buoyancy in property tax revenue. Use of GIS for extending coverage and tracking demand and collection must be promoted. The unit area value (UAV) method as adopted by Bengaluru or capital value method as adopted internationally should form the basis of making assessments of property value. Revaluation of properties at regular intervals to take account of the rising inflation in property prices, self-assessment and simpler procedures to reduce the administrative cost of collecting this tax, are some of the reforms that should be put in place under the directions of the Property Tax Board. There should be no property tax exemption without state government compensating cities for the loss of revenue.

In addition to enabling urban local governments to levy vacant land tax (at a rate of 0.2-0.5 per cent, to begin with) linked to the basic value of the land as published by the registration department, land use conversion/change charges (at least 20 per cent) should also be shared with the urban local governments. Further, a clear framework of rules for the levy of betterment tax linked to increment in land values and impact fee should be put in place by the states.

(f) User Charges to cover O&M costs

User charges of urban local governments for public service delivery must at least recover the operation and maintenance costs from beneficiaries and mobilise 10 per cent of capital costs with dedicated revenue improvement measures such as betterment levy, impact fee, special assessment district, tax increment financing, etc.

(g) Taxation of Government Properties

The Government of India must pay service charges to local governments in respect of properties owned by them, including railways as per existing circulars issued by Finance Ministry - 75% in case of properties availing all civic services, 50% in case of properties

availing partial services and 33 1/3% in case of properties not taking any civic services as compared what similar private properties pay. The Government of India may reiterate the circulars again. As all central government properties in any city avail municipal services (e.g. access to city water supply, drainage and transport systems, etc.), the rates of service charges may be based on two slabs: 75% and 50%.

Properties of Government of India undertakings, state government and state government undertakings need to pay 100 per cent of what is payable by similar private properties.

(h) Sharing Mining Royalties

State governments to share a portion of their income from mining royalties with those local governments from whose jurisdiction such income originates – to start with 20 per cent.

(i) Municipal Bonds

The 15th Finance Commission should set up an Incentive Fund for municipalities to access the capital market and raise funds, recognising that improving credit worthiness is intimately linked with governance reforms. Municipal bonds guidelines may cover revenue, general obligation and hybrid bonds.

5. State Finance Commissions

The SFCs should follow a normative approach in the assessment of revenues and expenditure in order to arrive at the gap which is then considered by the CFC. They may consider sharing of a higher percentage of state's own revenues, as done by Karnataka's 4th SFC. While SFCs may follow different approaches, their recommendations regarding devolution may be benchmarked to state's own revenues or some other similar parameters to facilitate the Central Finance Commission in developing a comparative perspective.

The states should constitute SFCs with members of eminence and competence and provide them with technical support through State Municipal Finance Cell. They should ensure synchronizing the time period of SFC with CFC.

6. Devolution of Planning Functions

Local governments to be associated with city planning function wherever entities like urban development authorities are performing this function, as in Maharashtra. These authorities should also share at least 20 per cent of the revenues like development charges, external development charges, etc. with local bodies with a legal back up.

7. Municipal Finance Database

The 15th Finance Commission may ask the Reserve Bank of India to publish a Study of Municipal Finances every year, like their annual Study of State Budgets. The study should

provide municipal finance data for states, urban local governments by category, e.g. Municipal Corporations and other municipalities. The Study on Municipal Finances may be guided by an Expert Group on Municipal Finance to be constituted by RBI, which could also advise states and urban local governments in connection with municipal finance improvement measures.

8. Memorandum of Understanding

A MoU may be entered between the Government of India and each state government on implementation of the recommendations of the 15th Finance Commission with specified targets/timelines and annual reporting. A summary of action taken by states and SFCs shall be put up to the 16th Finance Commission so that the 16th Finance Commission can take note of the extent of implementation of the recommendations of its predecessor and consider the same while recommending devolution to states. This will enable taking a holistic view which covers revenue assignment under Article 243X and transfers effected by states including SFC transfers under Article 243X and 243Y/243I, before recommending augmentation of the Consolidated Funds of states to improve local finances.

9. Rationalisation of State Transfers

In our recommendations, we have suggested that the 15th Finance Commission substantially increase grants-in-aid to urban local governments. This will partially act as compensation on the centre's behalf for taxes subsumed under the GST regime. Similarly, state governments must increase transfers to urban local governments to address the problem of no longer having access to octroi, entry tax, advertisement tax, local body tax and other consumption related taxes in the GST regime. This may be done by passing suitable laws by state legislatures for a formula-based sharing of state GST with urban local governments. Alternatively, the GST Council may decide on the best way to compensate urban local governments on the states' behalf.

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Table A1. Urban population, Area and Number of Urban Local Governments for all states

States	Urban Population Census 2011 (million)	Urban Population Census 2011 (percent)	Total Number of ULGs	Municipal Corporations			Municipal Councils			Nagar Panchayats		
				Number	Population (million)	Area (sq.km)	Number	Population (million)	Area (sq.km)	Number	Population (million)	Area (sq.km)
Andhra Pradesh	14.6	29.6	110	14	7.17	1008.98	72	5.61	1710.00	24	0.87	687.60
Arunachal Pradesh	0.3	22.9	2	0	0.00	0.00	2	0.12	61.65	0	0.00	0.00
Assam	4.4	14.1	88	1	0.96	216.79	31	0.68	236.09	56	1.54	280.93
Bihar	11.7	11.3	142	13	4.25	384.30	44	2.65	629.21	85	2.65	934.50
Chhattisgarh	5.9	23.2	166	13	3.57	83.74	44	1.17	15.84	109	0.95	10.81
Goa	0.9	62.2	14	1	0.04	8.12	13	0.36	191.40	0	0.00	0.00
Gujarat	25.7	42.6	170	8	14.72	1570.11	162	8.56	4185.75	0	0.00	0.00
Haryana	8.8	34.9	81	10	6.09	1413.56	71	3.20	732.67	0	0.00	0.00
Himachal Pradesh	0.7	10.0	54	2	0.22	42.93	31	0.41	168.60	21	0.08	68.35
Jammu and Kashmir	3.4	27.4	78	2	1.78	437.00	76	1.33	453.70	0	0.00	0.00
Jharkhand	7.9	24.0	48	10	3.31	738.88	20	1.07	483.50	18	0.35	184.93
Karnataka	23.6	38.7	272	11	14.46	1790.00	173	8.42	2907.00	88	1.45	1369.00
Kerala	15.9	47.7	93	6	3.12	680.99	87	4.48	2395.84	0	0.00	0.00
Madhya Pradesh	20.1	27.6	378	16	9.71	2016.65	362	9.95	3975.04	0	0.00	0.00
Maharashtra	50.8	45.2	391	27	35.43	3098.21	231	10.77	3450.49	133	1.23	1578.89
Manipur	0.8	32.5	27	1	0.27	29.57	21	0.31	180.89	5	0.04	21.06
Meghalaya	0.6	20.1	6	0	0.00	0.00	6	0.30	61.90	0	0.00	0.00
Mizoram	0.6	52.1	1	1	0.29	129.91	0	0.00	0.00	0	0.00	0.00
Nagaland	0.6	28.9	32	0	0.00	0.00	3	0.26	42.13	29	0.33	129.65
Odisha	7.0	16.7	114	5	2.45	771.87	47	2.58	1385.02	62	1.00	1096.89
Punjab	10.4	37.5	167	10	5.17	727.29	101	4.06	1327.70	56	0.71	443.58
Rajasthan	17.1	24.9	191	7	6.99	1593.91	34	4.30	1257.30	150	4.62	2668.99
Sikkim	0.2	25.2	7	1	0.10	19.29	3	0.03	12.90	3	0.02	4.63
Tamil Nadu	34.9	48.4	664	12	14.43	1696.34	124	8.76	2507.09	528	8.07	6388.20
Telangana	13.6	38.7	74	6	8.64	1326.10	45	3.12	1266.92	23	0.73	673.07
Tripura	1.0	26.2	20	1	0.44	76.50	13	0.27	131.43	6	0.06	34.90
Uttar Pradesh	44.5	22.3	652	16	18.44	2042.82	198	15.69	2175.13	438	7.49	2621.51
Uttarakhand	3.1	30.2	92	8	1.54	155.79	42	1.05	439.01	42	0.29	148.60
West Bengal	29.1	31.9	125	7	8.60	859.48	115	12.48	2742.21	3	0.05	10.01
India (All States)	358.2	30.1	4259	209	172.21	22919.13	2171	112.02	35126.41	1879	32.53	19356.10

Source: Data received from States and Census 2011

**Table A2. Total Municipal Revenue for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1824.3	1746.1	2017.4	2125.5	3142.0	3296.4	3969.6	3886.7
Arunachal Pradesh*, ***	0.2	NA	NA	8.9	9.5	6.3	17.1	25.2
Assam	227.1	260.8	255.5	242.6	271.1	144.3	263.2	222.8
Bihar	833.7	1042.2	1389.5	1462.3	1792.8	1884.6	1944.3	2149.8
Chhattisgarh	177.0	220.9	823.1	856.9	864.2	1398.1	2074.9	2330.5
Goa***	NA	NA	158.6	87.1	87.1	102.7	120.7	174.0
Gujarat***	7615.8	7950.3	9573.0	12939.4	13964.0	14068.7	16892.9	20818.1
Haryana***	1583.8	2154.4	2457.2	1954.6	1608.9	2437.6	3434.1	3883.8
Himachal Pradesh	135.9	163.4	260.1	312.5	197.3	336.1	671.6	361.6
Jammu and Kashmir***	414.0	472.0	397.2	491.5	691.9	687.8	705.4	716.0
Jharkhand	NA	NA	603.7	504.3	1182.5	1653.8	1882.5	1679.1
Karnataka	7585.5	9460.6	10132.9	11154.0	12489.1	13822.2	14274.8	14855.1
Kerala ***	1265.5	2090.8	1727.2	2160.3	2417.5	3032.3	3461.8	3625.2
Madhya Pradesh***	2143.8	2906.4	6051.2	7460.8	7563.8	10335.8	11683.0	12324.5
Maharashtra	25471.1	29814.3	35464.6	38788.3	42494.3	47619.8	48988.3	48484.6
Manipur	34.2	53.2	43.7	30.6	35.9	52.9	19.8	83.7
Meghalaya*, ***	19.2	27.4	32.6	19.0	19.8	18.5	23.5	20.2
Mizoram**, ***	11.1	15.1	26.3	25.7	42.9	20.4	29.6	40.0
Nagaland*	13.9	15.4	10.4	19.5	21.8	17.4	18.2	19.1
Odisha	776.8	925.2	1148.6	1609.1	1419.8	1898.5	1924.3	1759.1
Punjab	2025.2	2327.5	2425.0	3218.9	3214.9	3014.8	3686.9	3394.6
Rajasthan	2065.2	2490.7	3395.7	3875.6	3738.5	4601.2	5552.2	5397.2
Sikkim	NA	NA	8.2	8.4	9.8	17.4	20.3	20.6
Tamil Nadu	6312.1	6493.7	8285.3	9433.5	10956.2	12400.1	13206.0	14892.7
Telangana	2008.7	2224.2	3122.7	3357.5	3799.3	3800.5	4458.5	4502.1
Tripura	164.5	279.7	431.2	368.1	624.6	409.8	540.1	355.9
Uttar Pradesh	4712.9	5914.8	6855.5	9145.4	9085.2	9370.6	10890.2	12238.2
Uttarakhand	200.4	208.5	366.7	410.5	473.7	624.6	533.2	1021.9
West Bengal	5637.9	6369.6	7013.1	7549.3	8575.9	9505.7	10691.9	12415.0
India (All States)	73259.8	85627.2	104476.1	119620.2	130794.0	146578.5	161978.9	171697.1

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

Source: Data received from States

Note: The above source is applicable for all the following tables unless mentioned otherwise.

**Table A3. Total Municipal Revenue for Municipal Corporations
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1412.9	1285.1	1487.4	1544.6	2162.6	2434.5	2828.9	2719.1
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	113.0	72.8	129.3	105.2	107.6	80.4	113.5	63.0
Bihar	117.1	146.3	195.1	212.3	515.2	459.2	392.3	609.3
Chhattisgarh	129.6	149.5	617.2	622.3	639.1	1081.9	1605.1	1876.3
Goa***	NA	NA	45.1	29.9	33.6	36.1	39.3	50.0
Gujarat***	5391.9	5669.1	6507.2	9155.3	10019.2	10085.9	12447.7	16530.5
Haryana***	971.0	1286.9	1697.6	1478.4	990.8	1773.8	2620.5	2322.2
Himachal Pradesh	48.4	47.9	69.9	81.2	64.0	136.6	338.9	147.6
Jammu and Kashmir***	220.2	254.7	232.3	255.5	381.0	382.3	403.7	407.8
Jharkhand	NA	NA	309.5	267.9	640.4	1268.5	1204.4	1224.6
Karnataka	4253.8	5137.7	5745.9	6233.3	7306.4	7886.8	8358.3	8862.4
Kerala ***	723.8	1284.4	787.3	1043.9	1132.2	1393.4	1500.9	1595.1
Madhya Pradesh***	1129.7	1551.4	3508.6	4055.4	4207.8	5607.7	5832.8	7536.6
Maharashtra	22651.8	26280.7	31412.1	34216.2	37387.6	41790.2	41537.1	41775.0
Manipur	16.3	18.0	19.5	7.1	9.0	17.6	6.2	21.8
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	11.1	15.1	26.3	25.7	42.9	20.4	29.6	40.0
Nagaland*	NA	NA	NA	NA	NA	NA	NA	NA
Odisha	315.9	362.7	316.2	550.9	500.9	627.8	716.9	730.7
Punjab	1184.2	1281.5	1390.7	1897.8	1964.6	1755.9	2194.3	2024.0
Rajasthan	925.9	1082.9	1280.6	1555.4	1647.6	1986.4	2256.1	2255.6
Sikkim	NA	NA	5.1	5.3	5.9	9.3	12.7	12.8
Tamil Nadu	2980.3	2983.4	4017.8	5297.5	6335.2	6978.2	7122.4	9311.2
Telangana	1909.1	2060.1	2851.5	3042.4	3309.9	3041.3	3748.8	3739.2
Tripura	93.5	156.9	238.1	150.7	390.2	179.7	242.3	202.8
Uttar Pradesh	2399.1	3404.7	3697.2	4168.5	4095.2	4319.8	5208.9	6082.8
Uttarakhand	36.3	53.7	94.8	172.9	190.4	243.2	246.4	413.9
West Bengal	3682.1	4015.6	4251.0	4031.4	4697.9	5197.2	5628.0	6171.4
India (All States)	50717.1	58601.3	70933.1	80206.9	88777.4	98793.9	106636.1	116725.7

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A4. Total Municipal Revenue for Municipal Councils
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	402.2	444.6	491.5	522.9	893.1	765.0	983.1	1033.8
Arunachal Pradesh*, ***	0.2	NA	NA	8.9	9.5	6.3	17.1	25.2
Assam	79.7	112.8	82.3	99.5	117.2	50.6	106.2	116.5
Bihar	287.7	359.6	479.5	533.9	545.7	658.7	731.1	723.1
Chhattisgarh	32.4	43.2	122.7	157.2	147.8	177.4	269.6	274.9
Goa***	NA	NA	113.5	57.3	53.5	66.7	81.5	124.0
Gujarat***	2223.9	2281.1	3065.8	3784.1	3944.8	3982.8	4445.2	4287.6
Haryana***	612.8	867.5	759.6	476.1	618.1	663.8	813.7	1561.5
Himachal Pradesh	70.6	77.5	158.3	208.5	114.9	178.5	293.7	182.4
Jammu and Kashmir***	193.7	217.3	165.0	236.0	310.9	305.5	301.7	308.1
Jharkhand	NA	NA	226.2	165.2	380.3	262.9	465.5	350.8
Karnataka	2781.6	3591.0	3652.1	4076.3	4321.8	5011.6	4989.9	4965.0
Kerala ***	541.7	806.5	939.9	1116.4	1285.3	1638.9	1960.8	2030.0
Madhya Pradesh***	1014.0	1355.0	2542.6	3405.5	3355.9	4728.1	5850.3	4787.9
Maharashtra	2783.8	3490.3	3985.9	4483.5	5013.6	5596.4	6969.4	6113.0
Manipur	16.5	34.2	22.6	20.6	24.1	31.2	12.4	55.5
Meghalaya*, ***	19.2	27.4	32.6	19.0	19.8	18.5	23.5	20.2
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	10.6	11.4	8.9	13.3	15.4	14.5	15.2	15.7
Odisha	292.5	359.9	590.2	743.0	623.9	919.6	886.9	726.5
Punjab	771.2	952.9	926.0	1162.1	1039.3	1072.3	1278.9	1207.5
Rajasthan	517.4	686.1	997.0	1046.3	850.7	1012.4	1237.0	1226.6
Sikkim	NA	NA	1.0	1.0	1.0	4.2	3.8	4.0
Tamil Nadu	1958.8	2134.2	2635.9	2281.5	2835.7	3474.5	3735.5	3189.9
Telangana	96.5	159.0	257.6	297.5	371.6	582.2	553.0	610.9
Tripura	40.4	83.9	132.1	148.6	175.2	137.3	205.0	98.5
Uttar Pradesh	1605.8	1770.9	2172.7	3301.2	3322.9	3380.5	3768.0	4199.0
Uttarakhand	137.2	127.3	216.9	181.7	220.0	282.2	217.0	490.0
West Bengal	1931.5	2327.9	2739.6	3489.3	3853.3	4260.0	5023.0	6197.8
India (All States)	18422.0	22321.8	27517.8	32036.5	34465.3	39282.5	45238.0	44925.8

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A5. Total Municipal Revenue for Nagar Panchayats
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	9.1	16.3	38.5	58.0	86.3	96.9	157.6	133.7
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	34.4	75.2	43.9	37.9	46.3	13.4	43.5	43.2
Bihar	429.0	536.2	714.9	716.0	731.9	766.6	821.0	817.5
Chhattisgarh	15.0	28.3	83.1	77.4	77.3	138.8	200.2	179.3
Goa***	NA	NA	NA	NA	NA	NA	NA	NA
Gujarat***	NA	NA	NA	NA	NA	NA	NA	NA
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	16.8	38.0	32.0	22.9	18.4	21.1	38.9	31.6
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	68.0	71.2	161.8	122.4	212.5	103.8
Karnataka	550.1	731.8	734.9	844.5	860.9	923.8	926.6	1027.7
Kerala ***	NA	NA	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA	NA
Maharashtra	35.5	43.3	66.7	88.5	93.0	233.2	481.8	596.6
Manipur	1.4	0.9	1.5	2.9	2.8	4.0	1.2	6.4
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	3.3	4.0	1.5	6.2	6.4	2.8	3.1	3.4
Odisha	168.4	202.6	242.2	315.2	294.9	351.2	320.4	301.9
Punjab	69.8	93.1	108.2	159.0	211.0	186.7	213.7	163.1
Rajasthan	621.9	721.7	1118.1	1273.9	1240.2	1602.4	2059.1	1915.0
Sikkim	NA	NA	2.1	2.2	2.9	3.9	3.8	3.8
Tamil Nadu	1372.9	1376.1	1631.6	1854.5	1785.3	1947.4	2348.1	2391.6
Telangana	3.1	5.1	13.5	17.6	117.7	177.0	156.7	152.1
Tripura	30.6	38.8	61.0	68.8	59.2	92.7	92.8	54.6
Uttar Pradesh	708.0	739.1	985.6	1675.8	1667.0	1670.3	1913.3	1956.4
Uttarakhand	27.0	27.6	55.1	55.9	63.2	99.2	69.7	118.0
West Bengal	24.3	26.1	22.5	28.5	24.7	48.4	40.9	45.9
India (All States)	4120.6	4704.2	6025.0	7376.9	7551.2	8502.2	10104.9	10045.6

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A6. Total Own Revenue for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1021.0	1146.1	1359.1	1418.3	1636.4	1833.4	2235.1	2439.5
Arunachal Pradesh*, ***	NA	NA	NA	NA	0.3	0.3	0.8	1.4
Assam	67.5	77.2	90.1	105.8	116.1	144.3	170.7	138.2
Bihar	33.1	41.4	55.2	64.0	203.1	75.0	92.6	134.3
Chhattisgarh	NA	NA	506.2	620.7	703.7	1045.2	1112.0	1223.1
Goa***	NA	NA	73.7	59.1	60.2	67.3	73.5	81.7
Gujarat***	2453.1	2868.4	3174.6	3951.2	4683.2	5084.6	5827.2	9819.0
Haryana***	427.4	640.5	605.0	659.8	374.0	809.6	866.7	976.4
Himachal Pradesh	45.3	53.5	79.6	78.8	72.1	99.8	101.0	111.7
Jammu and Kashmir***	45.4	57.6	60.6	60.5	62.1	68.7	68.2	64.1
Jharkhand	NA	NA	57.4	53.3	85.5	111.3	165.5	146.2
Karnataka	1934.2	1980.7	2629.0	2724.3	3169.2	3396.0	3914.8	3971.5
Kerala ***	522.2	645.3	512.7	575.2	629.6	705.8	807.7	840.1
Madhya Pradesh***	1598.1	1785.0	2681.9	3297.6	3288.4	4107.1	4546.6	5265.8
Maharashtra	21151.0	24283.4	29471.0	31922.9	35068.9	38461.9	36902.6	31671.5
Manipur	1.3	1.3	1.4	1.7	2.6	2.4	3.2	3.7
Meghalaya*, ***	11.0	11.2	11.3	12.2	14.0	13.1	13.2	12.1
Mizoram**, ***	0.2	0.3	3.0	1.0	1.3	3.1	5.0	4.3
Nagaland*	10.9	10.9	10.4	13.1	15.0	15.7	16.4	17.5
Odisha	138.7	124.9	126.8	147.1	158.0	191.2	244.2	179.6
Punjab	1616.5	1747.7	1944.8	2351.4	2275.8	2366.8	2596.3	2784.1
Rajasthan	891.5	965.7	1514.0	1658.0	1362.6	1563.2	1500.7	1754.9
Sikkim	NA	NA	4.9	4.9	5.8	6.4	8.2	8.6
Tamil Nadu	2160.1	2384.7	2744.9	3245.1	3511.6	3843.7	3905.2	4441.1
Telangana	1077.7	1297.9	1848.9	2186.9	2410.1	2481.1	2793.7	2963.4
Tripura	14.1	15.0	15.1	18.2	163.7	23.0	25.8	19.2
Uttar Pradesh	755.6	852.9	958.9	984.4	1332.8	1469.6	1672.5	1672.5
Uttarakhand	41.5	44.2	33.9	51.5	66.6	72.6	94.8	113.5
West Bengal	1286.2	1596.7	1968.7	1981.6	1945.0	2160.9	2302.7	2472.4
India (All States)	37303.9	42632.7	52543.2	58248.9	63417.8	70223.2	72066.8	73331.3

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A7. Total Own Revenue for Municipal Corporations
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	781.2	875.4	1015.2	1083.8	1222.2	1354.9	1698.7	1784.0
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	42.6	48.7	47.0	54.0	59.4	80.4	93.6	63.0
Bihar	11.5	14.4	19.2	22.5	155.7	24.7	39.8	78.8
Chhattisgarh	NA	NA	385.2	472.1	548.5	872.7	908.5	999.3
Goa***	NA	NA	27.7	24.6	24.7	22.2	26.7	28.0
Gujarat***	2040.5	2420.7	2619.9	3344.8	4029.0	4392.9	5072.9	9057.3
Haryana***	272.8	431.1	492.3	568.4	306.7	697.8	756.2	813.9
Himachal Pradesh	23.4	28.6	34.0	45.2	35.8	58.6	53.0	59.9
Jammu and Kashmir***	17.9	23.0	26.4	26.2	22.3	23.0	22.9	26.2
Jharkhand	0.0	0.0	48.0	42.3	71.1	95.3	131.0	111.1
Karnataka	1624.1	1636.1	2246.1	2289.7	2669.9	2849.3	3279.4	3338.7
Kerala ***	284.3	352.4	253.6	286.3	312.3	348.1	408.9	431.4
Madhya Pradesh***	910.4	988.6	1517.8	1830.9	1899.0	2199.8	2507.1	3126.2
Maharashtra	20100.1	23115.9	28152.0	30494.3	33290.7	36453.4	34675.0	29532.0
Manipur	0.8	0.8	0.7	0.9	1.4	1.2	1.6	1.8
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	0.2	0.3	3.0	1.0	1.3	3.1	5.0	4.3
Nagaland*	NA	NA	NA	NA	NA	NA	NA	NA
Odisha	50.0	46.2	77.4	82.5	89.8	117.7	147.0	103.1
Punjab	955.2	1030.3	1112.1	1393.3	1374.9	1416.5	1566.5	1645.2
Rajasthan	435.6	533.3	653.8	691.2	726.0	840.8	845.9	920.5
Sikkim	NA	NA	3.2	3.2	3.5	4.1	4.8	5.0
Tamil Nadu	1241.2	1380.1	1594.6	1956.3	2174.0	2381.3	2355.5	2837.5
Telangana	1007.9	1181.5	1654.9	1982.8	2093.6	2155.0	2423.6	2461.7
Tripura	9.9	10.1	9.6	11.6	156.2	15.0	16.7	11.4
Uttar Pradesh	543.4	598.5	674.2	684.9	1007.1	1094.7	1297.6	1297.6
Uttarakhand	4.8	5.0	5.8	14.7	29.2	32.3	46.6	61.2
West Bengal	910.9	1122.3	1452.3	1374.8	1297.2	1475.9	1520.4	1651.6
India (All States)	31268.6	35843.0	44125.9	48782.5	53601.5	59010.6	59904.9	60450.7

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A8. Total Own Revenue for Municipal Councils
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	233.3	261.6	322.9	311.1	383.7	437.6	485.8	604.7
Arunachal Pradesh*, ***	NA	NA	NA	NA	0.3	0.3	0.8	1.4
Assam	20.2	22.3	34.7	42.2	45.8	50.6	57.9	59.8
Bihar	16.8	21.0	28.0	32.3	34.0	36.0	37.2	38.8
Chhattisgarh	NA	NA	74.5	97.5	101.3	110.2	132.5	145.7
Goa***	NA	NA	46.0	34.5	35.5	45.1	46.9	53.7
Gujarat***	412.6	447.8	554.7	606.5	654.2	691.7	754.2	761.7
Haryana***	154.6	209.3	112.7	91.4	67.3	111.8	110.5	162.5
Himachal Pradesh	18.6	22.4	42.2	29.7	33.4	36.8	43.1	45.2
Jammu and Kashmir***	27.5	34.6	34.3	34.3	39.7	45.7	45.3	37.9
Jharkhand	NA	NA	6.3	8.1	10.6	11.8	28.4	28.0
Karnataka	280.0	311.2	345.7	392.3	452.3	495.6	573.8	556.8
Kerala ***	237.9	292.9	259.1	288.9	317.3	357.7	398.8	408.6
Madhya Pradesh***	687.8	796.4	1164.1	1466.7	1389.4	1907.4	2039.5	2139.5
Maharashtra	1030.0	1144.8	1287.4	1402.5	1737.8	1931.8	2113.9	1981.6
Manipur	0.5	0.5	0.7	0.8	1.2	1.2	1.6	1.9
Meghalaya*, ***	11.0	11.2	11.3	12.2	14.0	13.1	13.2	12.1
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	9.5	9.5	8.9	11.5	13.2	13.8	14.2	15.0
Odisha	72.2	60.2	36.0	48.2	49.5	54.0	74.0	54.8
Punjab	603.8	664.6	746.4	836.1	765.2	812.7	894.0	994.6
Rajasthan	260.5	211.5	440.8	511.0	309.8	344.7	317.4	411.4
Sikkim	NA	NA	0.5	0.5	0.5	1.1	1.6	1.8
Tamil Nadu	538.9	577.0	662.3	720.7	786.8	850.8	922.5	957.2
Telangana	67.4	112.4	187.3	200.7	241.5	253.0	288.1	397.8
Tripura	3.5	4.0	4.5	5.5	6.1	6.3	7.3	6.3
Uttar Pradesh	161.0	198.2	223.2	227.0	240.7	276.9	290.0	290.0
Uttarakhand	32.1	33.9	22.6	34.3	35.7	37.7	42.9	45.8
West Bengal	375.0	474.0	515.9	606.1	646.7	683.3	780.7	819.1
India (All States)	5254.7	5921.3	7173.3	8052.5	8413.6	9618.7	10516.1	11033.7

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A9. Total Own Revenue for Nagar Panchayats
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	6.5	9.1	21.0	23.5	30.4	40.9	50.6	50.8
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	4.7	6.2	8.4	9.6	10.9	13.4	19.2	15.3
Bihar	4.8	6.0	8.0	9.2	13.3	14.3	15.6	16.7
Chhattisgarh	NA	NA	46.5	51.1	54.0	62.3	71.0	78.1
Goa***	NA	NA	NA	NA	NA	NA	NA	NA
Gujarat***	NA	NA	NA	NA	NA	NA	NA	NA
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	3.3	2.5	3.4	3.9	2.9	4.4	4.9	6.6
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	3.0	2.9	3.8	4.2	6.1	7.1
Karnataka	30.1	33.5	37.2	42.3	47.0	51.1	61.6	76.0
Kerala ***	NA	NA	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA	NA
Maharashtra	21.0	22.8	31.6	26.1	40.4	76.7	113.7	157.9
Manipur	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	1.4	1.5	1.5	1.6	1.8	2.0	2.2	2.6
Odisha	16.5	18.5	13.3	16.4	18.6	19.5	23.3	21.7
Punjab	57.5	52.9	86.2	122.0	135.8	137.6	135.7	144.3
Rajasthan	195.3	220.9	419.4	455.9	326.8	377.7	337.3	423.1
Sikkim	NA	NA	1.2	1.2	1.8	1.2	1.8	1.8
Tamil Nadu	380.1	427.6	488.1	568.1	550.9	611.7	627.1	646.5
Telangana	2.4	4.0	6.7	3.4	75.0	73.0	81.9	103.9
Tripura	0.7	0.8	0.9	1.0	1.4	1.7	1.8	1.5
Uttar Pradesh	51.2	56.3	61.5	72.5	85.1	98.0	84.8	84.8
Uttarakhand	4.7	5.3	5.5	2.4	1.8	2.6	5.3	6.4
West Bengal	0.4	0.4	0.5	0.7	1.2	1.6	1.6	1.6
India (All States)	780.6	868.4	1244.1	1413.9	1402.8	1593.9	1645.8	1846.9

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A10. Total Tax Revenue for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	603.2	719.8	884.8	879.9	996.0	1175.7	1294.3	1374.7
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	33.3	37.9	59.0	67.3	71.0	93.6	113.3	80.7
Bihar	26.3	32.8	43.8	43.7	51.7	57.5	71.9	108.6
Chhattisgarh	NA	NA	297.3	364.0	373.9	756.3	720.9	792.9
Goa***	NA	NA	22.3	24.2	27.9	31.3	31.0	37.3
Gujarat***	1397.2	1610.9	1752.5	2192.9	2456.1	2614.6	2987.4	6878.5
Haryana***	156.1	284.4	264.2	353.8	115.6	532.8	605.0	494.4
Himachal Pradesh	17.1	20.3	27.5	27.6	22.6	38.5	35.0	41.0
Jammu and Kashmir***	18.5	30.5	29.0	31.2	29.9	32.1	30.3	33.1
Jharkhand	NA	NA	12.9	14.3	50.0	64.6	113.9	81.5
Karnataka	1203.9	1210.5	1792.8	1783.1	2167.3	2518.8	2849.0	2929.6
Kerala ***	283.0	349.2	337.9	392.0	422.5	481.7	538.5	529.3
Madhya Pradesh***	1598.1	1785.0	2067.9	2560.1	2536.1	3313.9	3605.4	3981.7
Maharashtra	13572.0	16081.5	18343.8	18575.7	19984.8	21247.8	21576.8	16073.2
Manipur	0.5	0.5	0.7	0.8	1.1	1.0	1.2	1.5
Meghalaya*, ***	7.7	8.2	7.8	9.3	10.9	9.9	10.1	10.3
Mizoram**, ***	NA	NA	2.2	NA	NA	1.2	2.2	2.5
Nagaland*	8.9	8.9	8.3	10.5	11.5	11.5	12.3	13.2
Odisha	74.9	71.7	55.4	63.6	80.8	83.6	117.3	82.7
Punjab	1300.9	1366.4	1565.2	1723.4	1791.8	1909.7	2144.8	2261.8
Rajasthan	402.1	460.7	568.6	614.1	662.8	789.5	764.2	808.6
Sikkim	NA	NA	0.7	0.3	0.5	0.6	0.9	1.0
Tamil Nadu	1280.5	1303.6	1550.1	1716.2	1909.0	2012.4	2202.9	2448.2
Telangana	555.7	706.0	943.4	1183.6	1294.9	1387.2	1491.0	1612.2
Tripura	5.7	7.3	6.6	8.7	150.9	10.4	11.6	9.4
Uttar Pradesh	406.0	482.2	544.5	553.5	759.2	857.0	921.4	921.4
Uttarakhand	19.0	20.6	21.5	27.0	32.1	34.9	53.1	66.1
West Bengal	637.7	733.8	1049.3	881.8	944.9	1100.8	1138.6	1279.1
India (All States)	23608.3	27332.7	32260.1	34102.6	36956.1	41168.9	43443.9	42954.3

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A11. Property Tax for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	401.0	523.1	649.9	644.0	711.4	812.9	856.4	945.1
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	27.5	29.9	50.6	58.9	62.8	82.7	99.6	70.8
Bihar	7.4	9.3	12.4	9.2	9.5	13.1	17.5	60.7
Chhattisgarh	NA	NA	108.3	156.8	140.5	355.9	428.6	471.4
Goa***	NA	NA	15.1	16.8	19.9	23.4	22.0	26.7
Gujarat***	789.1	832.0	900.8	1087.5	1184.5	1281.4	1511.4	5312.2
Haryana***	69.9	125.7	248.6	337.2	114.5	527.8	599.3	89.6
Himachal Pradesh	13.7	16.4	22.1	19.9	18.5	32.7	29.3	34.3
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	11.2	10.4	26.2	29.9	88.4	80.0
Karnataka	1075.4	1076.8	1649.0	1631.8	2008.4	2324.4	2628.5	2705.0
Kerala ***	164.1	206.5	168.0	187.4	213.6	235.2	262.3	294.9
Madhya Pradesh***	246.4	303.6	416.5	459.0	494.6	603.4	781.7	1079.9
Maharashtra	5275.2	5233.3	5590.4	6068.7	6961.0	8697.7	8799.6	8357.7
Manipur	0.1	0.0	0.1	0.1	0.1	0.1	0.2	0.3
Meghalaya*, ***	4.2	4.2	4.3	4.7	4.6	5.1	5.1	5.2
Mizoram**, ***	NA	NA	2.2	NA	NA	1.2	2.2	2.5
Nagaland*	NA	NA	NA	NA	NA	NA	NA	NA
Odisha	59.6	55.2	40.5	44.7	57.5	59.9	88.7	67.2
Punjab	163.5	178.0	197.3	252.1	176.1	243.5	221.1	251.8
Rajasthan	54.8	62.9	70.9	77.3	106.5	180.0	175.4	187.8
Sikkim	NA	NA	NA	NA	NA	NA	NA	NA
Tamil Nadu	974.1	971.7	1138.8	1253.7	1382.6	1450.6	1627.7	1827.5
Telangana	554.3	703.8	939.6	1175.3	1286.2	1380.2	1484.5	1604.1
Tripura	1.0	1.5	1.6	2.1	2.7	2.7	6.6	4.6
Uttar Pradesh	327.4	413.2	456.1	473.0	687.5	759.7	810.8	810.8
Uttarakhand	11.9	12.4	12.8	22.5	27.5	30.2	43.0	55.1
West Bengal	599.3	690.1	1012.7	834.7	886.5	1032.0	1070.4	1206.8
India (All States)	10819.9	11449.6	13719.9	14827.6	16583.3	20165.9	21660.3	25551.9

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A12. Property Tax for Municipal Corporations
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	272.6	360.8	450.2	458.2	496.2	555.7	585.5	659.0
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	18.6	19.4	36.4	43.4	46.9	63.7	73.3	49.4
Bihar	4.0	5.0	6.7	3.2	3.2	6.7	11.0	53.3
Chhattisgarh	NA	NA	84.7	135.2	112.6	325.9	390.0	429.0
Goa***	NA	NA	8.0	9.0	10.6	14.1	12.4	13.7
Gujarat***	632.6	673.8	720.7	896.3	978.1	1066.4	1261.4	5050.9
Haryana***	53.3	109.4	235.0	305.4	101.2	504.3	570.6	67.1
Himachal Pradesh	7.2	8.5	8.6	8.2	7.3	22.0	14.2	17.2
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	9.2	8.4	22.8	24.7	72.0	57.7
Karnataka	878.8	858.4	1406.3	1379.9	1715.2	2001.6	2237.5	2297.9
Kerala ***	100.4	125.5	95.6	103.2	118.4	126.5	142.2	156.3
Madhya Pradesh***	184.7	238.2	352.1	390.8	434.4	517.6	691.6	943.6
Maharashtra	4983.4	4913.4	5258.0	5701.6	6532.0	8155.6	8211.0	7770.0
Manipur	NA	NA	NA	NA	NA	NA	NA	NA
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	2.2	NA	NA	1.2	2.2	2.5
Nagaland*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Odisha	29.6	26.7	28.4	29.9	38.0	40.7	55.2	43.7
Punjab	125.8	136.1	152.7	173.9	126.9	171.0	160.2	173.7
Rajasthan	30.7	35.1	35.2	39.6	65.9	120.2	118.5	107.2
Sikkim	NA	NA	NA	NA	NA	NA	NA	NA
Tamil Nadu	624.1	606.5	735.4	826.4	938.8	967.3	1105.0	1222.2
Telangana	522.5	650.7	851.1	1101.0	1173.3	1237.0	1322.2	1402.7
Tripura	0.6	0.9	1.0	1.3	1.7	1.8	5.3	3.4
Uttar Pradesh	272.2	347.6	374.8	390.7	597.6	666.4	715.0	715.0
Uttarakhand	3.6	3.7	3.9	8.7	13.1	14.0	23.5	33.6
West Bengal	480.6	564.5	881.0	690.8	731.7	856.9	880.9	983.1
India (All States)	9225.2	9684.3	11737.2	12705.1	14266.0	17461.7	18660.7	22252.2

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A13. Property Tax for Municipal Councils
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	126.1	158.9	191.6	176.1	203.7	240.0	248.8	260.8
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	7.3	8.1	11.8	13.1	12.9	15.5	17.9	17.9
Bihar	3.3	4.2	5.6	5.8	6.1	6.2	6.2	7.1
Chhattisgarh	NA	NA	14.5	15.7	21.1	21.9	28.3	31.1
Goa***	NA	NA	7.1	7.8	9.3	9.3	9.6	13.0
Gujarat***	156.5	158.2	180.1	191.1	206.4	215.1	250.0	261.3
Haryana***	16.6	16.3	13.7	31.8	13.3	23.5	28.7	22.5
Himachal Pradesh	6.1	7.6	12.9	11.1	10.8	10.1	14.4	16.5
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	1.1	0.9	2.9	4.6	13.6	18.3
Karnataka	179.1	199.0	221.1	230.5	269.4	295.6	359.6	363.8
Kerala ***	63.7	81.0	72.5	84.2	95.2	108.7	120.1	138.6
Madhya Pradesh***	61.7	65.4	64.5	68.2	60.2	85.8	90.2	136.3
Maharashtra	287.4	312.0	323.5	359.4	417.6	512.3	547.3	546.8
Manipur	0.1	0.0	0.1	0.1	0.1	0.1	0.2	0.2
Meghalaya*, ***	4.2	4.2	4.3	4.7	4.6	5.1	5.1	5.2
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Odisha	26.2	24.4	9.80	12.3	16.6	16.3	28.6	19.2
Punjab	34.6	38.3	40.7	70.9	44.7	66.1	55.1	70.7
Rajasthan	18.7	21.5	25.9	27.2	31.2	39.6	40.5	46.9
Sikkim	NA	NA	NA	NA	NA	NA	NA	NA
Tamil Nadu	253.3	261.5	287.5	301.9	312.8	341.8	369.1	444.2
Telangana	30.8	51.4	85.7	72.5	97.6	110.5	119.7	156.7
Tripura	0.4	0.5	0.5	0.6	0.9	0.8	1.1	1.1
Uttar Pradesh	49.3	58.2	71.8	72.0	79.6	82.3	85.2	85.2
Uttarakhand	7.7	8.0	8.2	12.9	13.7	15.1	16.4	17.7
West Bengal	118.6	125.5	131.5	143.7	154.6	175.0	189.3	223.5
India (All States)	1451.7	1604.3	1786.1	1914.5	2085.3	2401.3	2644.9	2904.7

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A14. Property Tax for Nagar Panchayats
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	2.3	3.4	8.1	9.7	11.5	17.2	22.1	25.2
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	1.6	2.3	2.4	2.4	3.0	3.5	8.4	3.6
Bihar	0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.3
Chhattisgarh	NA	NA	9.1	5.9	6.8	8.1	10.3	11.4
Goa***	NA	NA	NA	NA	NA	NA	NA	NA
Gujarat***	NA	NA	NA	NA	NA	NA	NA	NA
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	0.4	0.3	0.6	0.6	0.5	0.5	0.8	0.6
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	0.8	1.1	0.5	0.6	2.8	4.0
Karnataka	17.5	19.5	21.6	21.5	23.9	27.2	31.5	43.3
Kerala ***	NA	NA	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA	NA
Maharashtra	4.4	7.9	8.9	7.8	11.4	29.7	41.4	40.9
Manipur	NA	NA	NA	NA	NA	NA	NA	NA
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Odisha	3.7	3.9	2.3	2.4	2.7	2.8	4.9	4.3
Punjab	3.1	3.6	3.9	7.3	4.5	6.5	5.8	7.4
Rajasthan	5.4	6.3	9.7	10.5	9.4	20.3	16.4	33.8
Sikkim	NA	NA	NA	NA	NA	NA	NA	NA
Tamil Nadu	96.7	103.7	115.9	125.4	131.0	141.5	153.6	161.1
Telangana	0.9	1.6	2.7	1.7	15.3	32.6	42.5	44.7
Tripura	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Uttar Pradesh	6.0	7.5	9.5	10.4	10.3	11.0	10.6	10.6
Uttarakhand	0.6	0.7	0.7	0.9	0.7	1.0	3.1	3.7
West Bengal	0.1	0.1	0.1	0.1	0.3	0.2	0.2	0.2
India (All States)	142.9	161.1	196.7	208.1	232.0	303.0	354.7	395.1

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A15. Other Tax for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	202.2	196.6	234.8	236.0	284.6	362.8	437.9	429.6
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	5.9	8.1	8.5	8.3	8.2	10.9	13.8	9.8
Bihar	18.8	23.6	31.4	34.5	42.2	44.5	54.5	47.9
Chhattisgarh	NA	NA	189.1	207.2	233.5	400.4	292.3	321.5
Goa***	NA	NA	7.1	7.3	7.9	7.9	8.9	10.6
Gujarat***	608.0	778.9	851.7	1105.4	1271.6	1333.2	1476.0	1566.2
Haryana***	86.1	158.7	15.6	16.6	1.2	5.0	5.7	404.8
Himachal Pradesh	3.4	3.9	5.5	7.7	4.1	5.8	5.7	6.7
Jammu and Kashmir***	11.2	18.3	16.4	17.7	19.1	21.4	20.1	19.6
Jharkhand	NA	NA	1.7	3.9	23.9	34.7	25.5	1.5
Karnataka	128.5	133.6	143.8	151.3	158.9	194.4	220.5	224.7
Kerala ***	118.8	142.7	169.8	204.6	208.8	246.5	276.2	234.4
Madhya Pradesh***	1351.8	1481.4	1651.4	2101.1	2041.6	2710.5	2823.7	2901.8
Maharashtra	8296.8	10848.2	12753.4	12506.9	13023.8	12550.2	12777.2	7715.6
Manipur	0.4	0.5	0.6	0.7	1.0	0.8	1.0	1.3
Meghalaya*, ***	3.6	4.0	3.5	4.7	6.3	4.8	4.9	5.0
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	8.9	8.9	8.3	10.5	11.5	11.5	12.3	13.2
Odisha	15.4	16.5	14.8	19.0	23.4	23.6	28.6	15.5
Punjab	1137.3	1188.4	1367.9	1471.3	1615.7	1666.2	1923.7	2009.9
Rajasthan	347.3	397.8	497.7	536.8	556.3	609.5	588.8	619.8
Sikkim	NA	NA	0.7	0.3	0.5	0.6	0.9	1.0
Tamil Nadu	306.4	331.9	411.4	462.6	526.4	561.7	575.2	620.6
Telangana	1.3	2.2	3.8	8.3	8.7	6.9	6.4	8.1
Tripura	4.7	5.8	5.0	6.6	148.3	7.7	5.0	4.8
Uttar Pradesh	78.7	69.0	88.3	80.5	71.6	97.3	110.6	110.6
Uttarakhand	7.1	8.2	8.7	4.5	4.5	4.7	10.1	11.0
West Bengal	38.4	43.6	36.6	47.1	58.4	68.8	68.1	72.3
India (All States)	12781.1	15870.9	18527.5	19261.5	20362.1	20992.2	21773.4	17387.9

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A16. Other Tax for Municipal Corporations
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	190.0	182.4	215.6	215.2	262.7	340.1	416.7	405.3
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	3.4	5.0	4.3	2.5	3.0	4.6	6.0	1.0
Bihar	6.1	7.7	10.2	11.7	14.3	13.9	21.8	13.9
Chhattisgarh	NA	NA	144.5	152.7	175.1	338.9	224.4	246.8
Goa***	NA	NA	0.5	1.2	1.2	1.2	1.4	1.6
Gujarat***	460.0	616.6	674.0	921.9	1072.1	1128.0	1242.7	1331.7
Haryana***	41.8	75.2	6.8	14.3	0.7	3.5	4.2	362.1
Himachal Pradesh	1.5	1.7	2.7	4.9	1.6	2.8	1.9	2.1
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	1.7	3.2	22.6	33.2	21.8	1.2
Karnataka	127.5	132.6	142.6	149.9	157.7	192.5	218.9	222.9
Kerala ***	55.8	70.3	90.9	111.5	107.9	122.7	138.3	117.6
Madhya Pradesh***	725.7	750.4	622.4	773.4	761.9	963.0	929.4	953.6
Maharashtra	8136.6	10687.8	12568.0	12308.5	12777.6	12250.3	12442.0	7366.0
Manipur	0.1	0.1	0.1	0.1	0.2	0.1	NA	NA
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	NA	NA	NA	NA	NA	NA	NA	NA
Odisha	9.0	9.1	10.9	13.6	15.8	17.4	22.5	10.5
Punjab	684.6	712.9	795.2	856.4	977.9	984.2	1148.6	1194.2
Rajasthan	279.7	337.6	402.0	417.6	467.3	505.9	479.8	482.6
Sikkim	NA	NA	0.3	0.3	0.3	0.3	0.5	0.6
Tamil Nadu	186.2	204.5	266.8	297.0	317.8	350.7	362.0	421.8
Telangana	0.8	1.3	2.2	3.3	3.8	3.4	2.0	3.6
Tripura	2.9	3.9	2.9	3.6	145.8	4.5	2.2	2.2
Uttar Pradesh	52.7	41.7	63.4	58.1	52.5	73.5	86.0	86.0
Uttarakhand	0.7	0.6	1.0	1.5	2.3	2.5	7.1	8.3
West Bengal	25.5	29.9	22.1	31.5	37.1	42.2	42.5	48.3
India (All States)	10990.9	13871.4	16051.0	16354.1	17379.5	17379.5	17823.0	13283.8

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A17. Other Tax for Municipal Councils
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	11.0	12.3	16.4	17.8	18.2	18.0	17.2	20.4
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	2.0	2.2	3.2	3.9	3.7	4.0	4.5	4.9
Bihar	8.0	10.0	13.3	13.8	14.9	16.5	17.4	17.6
Chhattisgarh	NA	NA	30.8	37.4	39.7	41.7	46.8	51.5
Goa***	NA	NA	6.6	6.1	6.7	6.7	7.5	9.0
Gujarat***	148.0	162.4	177.6	183.5	199.5	205.2	233.3	234.5
Haryana***	44.3	83.5	8.8	2.2	0.4	1.5	1.6	42.8
Himachal Pradesh	1.3	1.5	1.9	2.0	2.2	2.2	2.7	2.1
Jammu and Kashmir***	11.2	18.3	16.4	17.7	19.1	21.4	20.1	19.6
Jharkhand	NA	NA	0.0	0.8	0.6	0.9	2.4	0.2
Karnataka	0.9	1.0	1.1	1.3	1.1	1.8	1.5	1.6
Kerala ***	63.0	72.5	78.9	93.0	100.9	123.7	137.8	116.8
Madhya Pradesh***	626.1	731.0	1029.0	1327.7	1279.7	1747.5	1894.2	1948.1
Maharashtra	159.3	158.8	182.4	193.7	239.2	285.6	314.1	274.7
Manipur	0.3	0.3	0.5	0.5	0.7	0.7	0.9	1.2
Meghalaya*, ***	3.6	4.0	3.5	4.7	6.3	4.8	4.9	5.0
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	7.5	7.5	6.9	8.9	9.7	9.5	10.1	10.6
Odisha	0.5	0.6	1.6	2.3	2.5	2.8	3.3	2.3
Punjab	415.6	440.6	503.7	523.2	528.6	569.7	662.6	698.7
Rajasthan	31.1	21.0	36.6	53.1	31.9	37.2	41.0	51.0
Sikkim	NA	NA	0.1	NA	NA	0.1	0.1	0.1
Tamil Nadu	75.1	79.4	94.1	106.7	140.1	139.3	143.2	128.7
Telangana	0.5	0.9	1.5	4.9	3.8	3.0	2.3	2.7
Tripura	1.4	1.5	1.9	2.5	1.7	2.2	2.2	2.1
Uttar Pradesh	20.4	23.0	20.5	16.1	14.2	17.1	17.2	17.2
Uttarakhand	5.6	6.8	6.9	2.9	2.2	2.2	3.0	2.7
West Bengal	12.8	13.6	14.4	15.2	20.9	26.2	25.4	23.8
India (All States)	1649.5	1852.5	2258.7	2642.1	2688.5	3291.7	3617.2	3689.9

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A18. Other Tax for Nagar Panchayats
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1.1	1.9	2.8	3.0	3.7	4.7	3.9	4.0
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	0.5	0.9	1.0	1.9	1.5	2.3	3.3	3.9
Bihar	4.7	5.9	7.9	9.0	13.1	14.0	15.3	16.4
Chhattisgarh	NA	NA	13.8	17.1	18.7	19.8	21.1	23.2
Goa***	NA	NA	NA	NA	NA	NA	NA	NA
Gujarat***	NA	NA	NA	NA	NA	NA	NA	NA
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	0.6	0.7	1.0	0.8	0.3	0.8	1.0	2.4
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	NA	NA	0.6	0.6	1.3	0.2
Karnataka	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.2
Kerala ***	NA	NA	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA	NA
Maharashtra	1.0	1.5	3.0	4.7	7.0	14.2	21.1	74.9
Manipur	NA	NA	NA	NA	NA	NA	NA	NA
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	1.4	1.5	1.5	1.6	1.8	2.0	2.2	2.6
Odisha	5.7	6.8	2.2	3.1	5.1	3.3	2.7	2.7
Punjab	37.2	34.9	69.0	91.8	109.2	112.3	112.5	117.0
Rajasthan	36.5	39.2	59.2	66.1	57.1	66.3	68.0	87.2
Sikkim	NA	NA	0.3	0.1	0.3	0.2	0.3	0.3
Tamil Nadu	45.0	47.9	50.5	58.9	68.5	71.7	70.0	70.1
Telangana	0.0	0.0	0.0	0.0	1.0	0.5	2.0	1.8
Tripura	0.4	0.5	0.2	0.6	0.8	0.9	0.6	0.5
Uttar Pradesh	5.6	4.2	4.4	6.2	5.0	6.7	7.5	7.5
Uttarakhand	0.8	0.8	0.9	0.0	0.0	0.0	0.0	0.0
West Bengal	0.1	0.1	0.2	0.3	0.3	0.4	0.2	0.2
India (All States)	140.8	147.0	217.8	265.3	294.1	320.9	333.2	415.2

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A19. Total Non-Tax Revenue for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	417.8	426.4	474.3	538.4	640.4	657.7	940.9	1064.8
Arunachal Pradesh*, ***	NA	NA	NA	NA	0.3	0.3	0.8	1.4
Assam	34.2	39.3	31.0	38.6	45.1	50.7	57.3	57.5
Bihar	6.9	8.6	11.4	20.3	151.3	17.4	20.7	25.7
Chhattisgarh	NA	NA	208.9	256.7	329.8	288.9	391.1	430.2
Goa***	NA	NA	51.4	34.9	32.3	36.0	42.5	44.4
Gujarat***	1056.0	1257.5	1422.2	1758.4	2227.1	2470.0	2839.8	2940.5
Haryana***	271.3	356.1	340.8	306.0	258.4	276.9	261.7	482.0
Himachal Pradesh	28.1	33.2	52.1	51.2	49.5	61.3	66.0	70.7
Jammu and Kashmir***	27.0	27.1	31.6	29.3	32.2	36.5	37.9	31.0
Jharkhand	NA	NA	44.5	39.0	35.4	46.7	51.6	64.7
Karnataka	730.4	770.3	836.3	941.2	1001.9	877.2	1065.8	1041.9
Kerala ***	239.2	296.1	174.8	183.2	207.0	224.1	269.2	310.8
Madhya Pradesh***	NA	NA	614.0	737.5	752.3	793.3	941.2	1284.1
Maharashtra	7579.0	8201.9	11127.2	13347.2	15084.0	17214.1	15325.8	15598.3
Manipur	0.8	0.8	0.7	1.0	1.5	1.4	2.1	2.2
Meghalaya*, ***	3.3	3.1	3.4	2.8	3.2	3.2	3.1	1.8
Mizoram**, ***	0.2	0.3	0.8	1.0	1.3	1.9	2.8	1.8
Nagaland*	2.0	2.0	2.0	2.6	3.5	4.3	4.2	4.4
Odisha	63.8	53.2	71.4	83.4	77.1	107.6	126.9	96.9
Punjab	315.6	381.4	379.6	628.0	484.1	457.1	451.4	522.4
Rajasthan	489.4	505.0	945.4	1044.0	699.7	773.7	736.5	946.4
Sikkim	NA	NA	4.2	4.6	5.2	5.8	7.3	7.6
Tamil Nadu	879.7	1081.1	1194.8	1528.9	1602.7	1831.4	1702.3	1993.0
Telangana	522.0	591.8	905.4	1003.3	1115.2	1093.8	1302.7	1351.2
Tripura	8.5	7.7	8.5	9.5	12.8	12.6	14.2	9.8
Uttar Pradesh	349.6	370.7	414.4	430.9	573.7	612.6	751.1	751.1
Uttarakhand	22.5	23.6	12.4	24.5	34.5	37.8	41.8	47.4
West Bengal	648.5	862.9	919.4	1099.8	1000.1	1060.1	1164.1	1193.3
India (All States)	13695.6	15300.0	20283.1	24146.3	26461.7	29054.3	28622.9	30377.0

No Municipal Corporation in the state, ** No Municipal Council in the state, *No Nagar Panchayat in the state

**Table A20. Total Central Transfers and State Transfers for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	406.4	431.6	425.0	500.3	1274.6	1084.7	1366.0	1221.8
Arunachal Pradesh*, ***	0.2	NA	NA	8.9	9.2	6.0	16.3	23.8
Assam	159.6	183.6	165.5	136.8	155.1	NA	92.6	84.6
Bihar	800.6	1000.8	1334.3	1398.3	1589.8	1809.6	1851.8	2015.6
Chhattisgarh	107.9	141.7	197.0	169.8	104.1	226.3	664.5	684.6
Goa***	NA	NA	36.1	18.8	16.0	21.3	30.2	67.4
Gujarat***	4031.9	3956.6	5124.6	6697.3	6933.2	6813.5	8966.1	8997.1
Haryana***	1156.4	1514.0	1852.2	1294.7	1234.9	1628.0	2567.4	2907.3
Himachal Pradesh	90.6	109.9	180.5	233.7	125.2	236.4	570.6	249.9
Jammu and Kashmir***	348.7	379.8	309.2	405.2	602.4	595.1	614.6	628.1
Jharkhand	NA	NA	544.7	450.7	1079.7	1541.0	1674.2	1524.6
Karnataka	5433.1	7261.7	7358.5	8012.9	8990.7	10200.6	10087.2	10612.8
Kerala ***	730.0	1387.0	1214.4	1585.1	1787.9	2326.5	2654.0	2785.1
Madhya Pradesh***	267.7	812.6	2869.4	3395.6	3429.6	4670.2	5321.0	6053.2
Maharashtra	1822.8	2180.9	2569.6	2988.8	2831.7	3838.1	6536.0	5541.3
Manipur	32.5	50.8	41.2	27.2	32.9	49.4	16.5	78.7
Meghalaya*, ***	6.6	14.6	18.9	5.0	5.8	4.2	10.2	4.5
Mizoram**, ***	10.9	14.9	23.2	24.7	41.6	17.2	24.6	35.7
Nagaland*	3.0	4.5	NA	5.6	6.8	1.6	1.8	1.6
Odisha	602.8	743.7	957.4	1380.9	1195.1	1614.3	1569.1	1486.4
Punjab	172.2	42.7	264.6	188.3	522.0	416.4	364.5	514.1
Rajasthan	1089.6	1386.7	1652.5	1873.2	2165.6	2806.4	3745.7	3362.1
Sikkim	NA	NA	3.0	3.4	3.9	4.6	12.1	12.0
Tamil Nadu	2744.2	3031.3	3682.9	3720.4	3986.6	4408.7	5560.4	6006.2
Telangana	930.9	926.3	1273.8	1170.5	1389.2	1319.4	1664.8	1538.7
Tripura	88.9	160.8	230.4	212.9	281.8	253.9	322.7	201.9
Uttar Pradesh	2994.3	3522.5	4541.3	7344.6	6958.1	7291.3	8053.3	9152.8
Uttarakhand	158.9	164.3	332.8	359.0	407.0	551.9	438.4	908.5
West Bengal	2937.1	3461.5	4349.2	5173.8	6069.4	6904.9	7895.1	9443.1
India (All States)	27128.1	32884.5	41552.2	48786.7	53229.9	60641.5	72691.6	76143.3

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A21. Central Transfers: Total for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	94.6	59.1	NA	NA	633.2	331.5	611.5	504.9
Arunachal Pradesh*, ***	0.2	NA	NA	NA	2.5	NA	11.6	NA
Assam	NA	NA	NA	NA	NA	NA	NA	NA
Bihar	189.6	236.9	315.9	353.7	376.5	544.0	573.4	708.3
Chhattisgarh	72.1	122.9	142.2	140.4	75.4	191.1	604.0	626.7
Goa***	NA	NA	0.0	0.4	0.8	1.1	7.7	26.6
Gujarat***	275.1	196.0	321.1	443.5	603.1	1021.7	1809.6	1672.0
Haryana***	133.9	193.0	214.0	283.4	199.4	210.9	472.0	556.1
Himachal Pradesh	23.1	47.4	96.7	141.6	23.0	81.1	371.2	79.0
Jammu and Kashmir***	49.2	32.6	2.7	38.3	25.7	8.3	18.7	28.1
Jharkhand	NA	NA	67.5	94.2	418.4	509.4	752.2	684.0
Karnataka	367.6	668.2	867.7	1045.6	840.2	1056.6	1578.1	1358.0
Kerala ***	335.1	732.2	456.6	625.5	641.9	709.2	737.4	818.9
Madhya Pradesh***	140.2	198.5	303.4	256.5	17.5	681.1	885.3	846.2
Maharashtra	1230.1	1036.2	1159.4	768.9	1407.1	812.1	1491.1	1276.3
Manipur	18.2	45.8	26.1	10.6	14.1	24.7	12.1	42.2
Meghalaya*, ***	3.7	11.9	15.2	0.5	1.8	0.0	0.0	0.0
Mizoram**, ***	9.3	11.1	19.8	18.6	36.0	11.5	20.7	18.5
Nagaland*	3.0	4.5	0.0	5.0	1.8	0.0	0.0	0.0
Odisha	212.9	262.1	299.0	486.5	313.5	539.2	363.3	300.1
Punjab	74.7	31.8	201.7	157.8	468.5	388.1	301.5	457.4
Rajasthan	247.6	271.1	361.8	485.9	305.0	744.9	1432.6	982.9
Sikkim	NA	NA	0.2	0.1	0.2	2.4	7.7	7.1
Tamil Nadu	446.1	432.1	513.9	675.6	709.8	1173.6	1912.4	1992.4
Telangana	164.1	235.8	229.6	254.9	96.5	327.2	668.8	304.7
Tripura	5.9	65.7	110.4	52.2	95.8	64.6	101.9	19.9
Uttar Pradesh	274.9	168.8	535.0	1330.2	225.8	1088.0	1566.2	2212.9
Uttarakhand	16.5	23.8	27.8	54.3	44.0	214.5	121.3	284.8
West Bengal	1077.9	1265.2	1780.1	2153.7	2120.5	2569.0	3386.9	4761.4
India (All States)	5466.0	6352.7	8068.0	9878.1	9698.1	13306.1	19819.2	20569.4

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A22. Central Transfers: Total for Municipal Corporations
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	51.2	31.8	NA	NA	347.2	166.8	304.4	249.3
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	NA	NA	NA	NA	NA	NA	NA	NA
Bihar	66.2	82.7	110.3	104.2	110.3	170.5	78.3	229.2
Chhattisgarh	49.0	84.0	95.1	94.2	43.2	100.6	424.7	483.6
Goa***	NA	NA	0.0	0.0	0.5	0.9	1.1	3.7
Gujarat***	175.4	77.5	94.7	199.9	273.7	450.1	1086.9	863.5
Haryana***	101.3	141.9	189.2	223.4	155.8	141.1	350.7	388.9
Himachal Pradesh	8.1	2.5	11.4	14.4	5.3	27.3	215.9	35.1
Jammu and Kashmir***	11.8	8.4	1.7	NA	NA	NA	0.0	0.0
Jharkhand	NA	NA	18.6	35.4	252.7	399.7	502.4	449.4
Karnataka	104.6	239.1	313.2	348.0	324.2	426.7	696.0	616.2
Kerala ***	245.4	639.5	191.1	316.3	296.2	272.9	305.0	331.0
Madhya Pradesh***	63.2	98.7	127.5	110.6	11.6	308.4	434.3	348.6
Maharashtra	1053.2	734.2	782.6	419.8	1040.2	555.5	817.6	780.0
Manipur	10.6	13.9	15.5	2.3	3.2	8.7	4.3	8.0
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	9.3	11.1	19.8	18.6	36.0	11.5	20.7	18.5
Nagaland*	NA	NA	NA	NA	NA	NA	NA	NA
Odisha	111.2	136.4	69.5	214.0	152.9	129.6	144.4	120.6
Punjab	47.4	14.4	128.6	105.1	316.2	208.1	194.3	271.0
Rajasthan	121.4	79.8	84.2	140.8	69.3	208.7	392.3	258.9
Sikkim	NA	NA	0.2	0.0	0.1	1.6	5.0	4.6
Tamil Nadu	119.5	139.7	180.3	206.3	240.8	336.0	689.9	1260.8
Telangana	144.3	204.6	179.9	173.1	54.7	60.0	466.2	217.5
Tripura	3.2	36.3	58.8	17.5	68.4	17.7	28.0	12.1
Uttar Pradesh	110.0	67.5	214.0	532.1	90.3	435.2	626.5	885.2
Uttarakhand	2.5	7.6	11.0	26.1	14.5	85.7	83.1	109.2
West Bengal	530.6	596.3	929.3	957.8	1092.9	1204.9	1458.9	1879.7
India (All States)	3139.6	3448.0	3826.5	4259.8	5000.3	5728.2	9330.7	9824.5

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A23. Central Transfers: Total for Municipal Councils
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	42.4	26.7	NA	NA	253.9	139.3	259.5	214.5
Arunachal Pradesh*, ***	0.2	NA	NA	NA	2.5	NA	11.6	NA
Assam	NA	NA	NA	NA	NA	NA	NA	NA
Bihar	63.0	78.8	105.1	150.7	157.7	232.0	301.6	290.3
Chhattisgarh	17.8	23.4	25.6	35.8	20.4	42.8	91.6	78.5
Goa***	NA	NA	0.0	0.4	0.4	0.2	6.6	22.9
Gujarat***	99.7	118.5	226.4	243.6	329.4	571.6	722.7	808.6
Haryana***	32.6	51.1	24.9	60.1	43.6	69.8	121.2	167.2
Himachal Pradesh	13.5	20.9	70.5	121.1	14.3	50.5	147.6	39.3
Jammu and Kashmir***	37.4	24.2	1.0	38.3	25.7	8.3	18.7	28.1
Jharkhand	NA	NA	33.2	34.8	97.7	86.7	187.3	182.1
Karnataka	209.9	343.0	440.7	564.3	432.8	535.6	736.0	616.2
Kerala ***	89.7	92.7	265.6	309.3	345.7	436.3	432.5	487.9
Madhya Pradesh***	76.9	99.9	175.8	145.9	5.9	372.7	451.0	497.6
Maharashtra	174.1	294.5	361.1	331.2	344.1	214.2	551.8	329.8
Manipur	7.1	31.1	10.1	7.3	9.9	14.4	7.1	31.1
Meghalaya*, ***	3.7	11.9	15.2	0.5	1.8	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	1.2	1.9	0.0	1.8	0.7	0.0	0.0	0.0
Odisha	69.5	89.2	179.3	206.9	107.9	342.1	154.9	125.6
Punjab	24.6	15.6	67.8	50.4	125.5	152.2	93.0	169.6
Rajasthan	33.9	79.6	89.1	100.5	84.5	161.0	352.4	230.2
Sikkim	NA	NA	0.0	0.0	0.1	0.4	1.4	1.3
Tamil Nadu	154.8	150.3	152.9	167.2	255.9	476.3	652.9	344.7
Telangana	19.6	30.9	44.1	68.5	39.0	212.7	160.5	68.5
Tripura	2.0	22.1	35.8	30.2	24.1	31.7	58.0	6.4
Uttar Pradesh	110.0	67.5	214.0	532.1	90.3	435.2	626.5	885.2
Uttarakhand	11.6	12.9	12.6	17.5	22.6	83.9	24.3	142.2
West Bengal	541.1	660.9	841.0	1185.8	1021.8	1356.8	1920.8	2871.1
India (All States)	1836.5	2347.7	3392.0	4404.1	3858.3	6026.6	8091.6	8638.6

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A24. Central Transfers: Total for Nagar Panchayats
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1.0	0.7	NA	NA	32.0	25.5	47.6	41.2
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	NA	NA	NA	NA	NA	NA	NA	NA
Bihar	60.3	75.4	100.6	98.8	108.5	141.6	193.5	188.8
Chhattisgarh	5.3	15.4	21.4	10.4	11.9	47.7	87.7	64.6
Goa***	NA	NA	NA	NA	NA	NA	NA	NA
Gujarat***	NA	NA	NA	NA	NA	NA	NA	NA
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	1.6	24.0	14.9	6.2	3.3	3.3	7.6	4.6
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	15.7	24.0	67.9	23.0	62.5	52.4
Karnataka	53.1	86.1	113.8	133.3	83.2	94.3	146.2	125.6
Kerala ***	NA	NA	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA	NA
Maharashtra	2.8	7.6	15.6	17.9	22.8	42.4	121.6	166.6
Manipur	0.5	0.7	0.5	1.1	1.0	1.6	0.7	3.2
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	1.8	2.6	0.0	3.2	1.2	0.0	0.0	0.0
Odisha	32.3	36.5	50.2	65.6	52.6	67.5	64.0	53.9
Punjab	2.7	1.8	5.3	2.4	26.8	27.8	14.3	16.7
Rajasthan	92.3	111.7	188.5	244.6	151.1	375.3	687.9	493.8
Sikkim	NA	NA	0.0	0.0	0.0	0.4	1.3	1.2
Tamil Nadu	171.8	142.0	180.7	302.1	213.1	361.3	569.7	386.9
Telangana	0.2	0.4	5.6	13.3	2.8	54.62	42.1	18.8
Tripura	0.7	7.3	15.8	4.5	3.4	15.2	15.8	1.5
Uttar Pradesh	55.0	33.8	107.0	266.0	45.2	217.6	313.2	442.6
Uttarakhand	2.4	3.2	4.2	10.8	6.9	44.9	13.9	33.5
West Bengal	6.1	8.0	9.7	10.1	5.8	7.2	7.2	10.7
India (All States)	490.0	557.0	849.5	1214.3	839.6	1551.3	2396.9	2106.3

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A25. Central Transfers: CFC Grants for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	94.6	59.1	NA	NA	633.2	331.5	611.5	504.9
Arunachal Pradesh*, ***	0.2	NA	NA	NA	1.5	NA	11.6	NA
Assam	NA	NA	NA	NA	NA	NA	NA	NA
Bihar	65.5	81.8	109.1	121.2	122.4	255.0	277.1	405.1
Chhattisgarh	30.5	53.6	63.4	90.2	31.2	84.8	349.5	243.8
Goa***	NA	NA	NA	0.4	0.5	0.2	7.7	26.6
Gujarat***	121.0	154.6	181.9	201.5	248.5	604.1	853.4	984.3
Haryana***	56.3	116.8	60.8	165.8	97.4	135.0	301.2	433.3
Himachal Pradesh	7.8	24.3	37.4	28.9	22.5	24.6	34.9	31.0
Jammu and Kashmir***	18.8	13.4	2.7	NA	NA	NA	NA	NA
Jharkhand	NA	NA	33.4	73.2	214.9	171.4	292.9	259.5
Karnataka	185.5	440.9	608.1	739.9	445.3	586.7	1008.0	899.3
Kerala ***	80.9	105.3	168.2	201.0	272.4	321.7	305.5	506.7
Madhya Pradesh***	140.2	198.5	303.4	256.5	17.5	681.1	885.3	846.2
Maharashtra	154.0	312.2	425.7	438.3	724.1	494.1	1059.4	960.7
Manipur	3.5	3.6	5.3	5.7	12.2	22.0	11.1	17.6
Meghalaya*, ***	3.7	11.9	15.2	0.5	1.8	0.0	0.0	0.0
Mizoram**, ***	9.3	11.1	19.8	18.6	36.0	11.5	20.7	18.5
Nagaland*	3.0	4.5	0.0	5.0	1.8	0.0	0.0	0.0
Odisha	52.3	82.2	105.5	108.5	116.4	374.7	275.2	250.0
Punjab	46.3	29.1	120.0	52.2	293.7	234.0	162.0	254.0
Rajasthan	191.1	187.6	274.0	361.8	200.3	566.0	776.7	692.9
Sikkim	NA	NA	0.2	0.1	0.2	2.4	7.7	7.1
Tamil Nadu	287.1	293.9	346.5	362.8	449.6	790.0	1416.8	632.0
Telangana	82.5	128.4	170.2	254.21	47.4	291.9	538.6	239.1
Tripura	2.6	29.1	7.5	19.4	39.6	22.7	29.6	17.1
Uttar Pradesh	274.9	168.8	535.0	1330.2	225.8	1088.0	1566.2	2212.9
Uttarakhand	16.5	23.8	27.8	33.4	14.6	96.4	45.1	161.0
West Bengal	148.6	94.2	209.7	228.2	317.7	318.6	694.6	1721.0
India (All States)	2076.8	2628.9	3830.9	5097.5	4588.4	7508.4	11542.2	12324.5

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A26. Central Transfers: Other Central Transfers for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	NA	NA	NA	NA	NA	NA	NA	NA
Arunachal Pradesh*, ***	NA	NA	NA	NA	1.0	NA	NA	NA
Assam	NA	NA	NA	NA	NA	NA	NA	NA
Bihar	124.1	155.1	206.8	232.5	254.0	289.0	296.3	303.2
Chhattisgarh	41.6	69.2	78.8	50.2	44.2	106.4	254.5	382.9
Goa***	NA	NA	NA	NA	0.36	0.9	NA	NA
Gujarat***	154.2	41.4	139.1	242.0	354.6	417.7	956.2	687.7
Haryana***	77.7	76.2	153.2	117.7	102.0	75.9	170.7	122.9
Himachal Pradesh	15.4	23.1	59.3	112.7	0.5	56.6	336.3	48.0
Jammu and Kashmir***	30.4	19.3	88.4	38.3	25.7	8.3	18.7	28.1
Jharkhand	NA	NA	34.1	21.0	203.5	338.0	459.3	424.4
Karnataka	182.2	227.3	259.6	305.6	395.0	469.9	570.1	458.7
Kerala ***	254.2	627.0	288.4	424.5	369.5	387.4	431.9	312.2
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA	NA
Maharashtra	1076.1	724.0	733.7	330.6	683.0	318.0	431.8	315.7
Manipur	14.7	42.2	20.9	5.0	1.9	2.7	1.1	24.6
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	NA	NA	NA	NA	NA	NA	NA	NA
Odisha	160.6	179.8	193.5	377.9	197.0	164.5	88.0	50.1
Punjab	28.4	2.8	81.7	105.7	174.8	154.2	139.5	203.4
Rajasthan	56.4	83.5	87.8	124.1	104.8	178.9	655.9	290.0
Sikkim	NA	NA	NA	NA	NA	NA	NA	NA
Tamil Nadu	159.0	138.2	167.4	312.8	260.2	383.5	495.6	1360.5
Telangana	81.6	107.4	59.4	0.8	49.2	35.3	130.2	65.7
Tripura	3.3	36.5	103.0	32.9	56.2	42.0	72.2	2.8
Uttar Pradesh	NA	NA	NA	NA	NA	NA	NA	NA
Uttarakhand	0.0	0.0	0.0	21.0	29.5	118.1	76.2	123.8
West Bengal	929.3	1171.0	1570.3	1925.5	1802.8	2250.4	2692.3	3040.4
India (All States)	3389.2	3723.8	4237.1	4780.6	5109.7	5797.6	8277.0	8244.9

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A27. State Transfers: Total for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	311.7	372.5	425.0	500.3	641.5	753.2	754.6	716.8
Arunachal Pradesh*, ***	NA	NA	NA	8.9	6.7	6.0	4.7	23.8
Assam	159.6	183.6	165.5	136.8	155.1	NA	92.6	84.6
Bihar	611.0	763.8	1018.4	1044.6	1213.3	1265.5	1278.3	1307.3
Chhattisgarh	35.8	18.8	54.8	29.4	28.7	35.2	60.6	58.0
Goa***	NA	NA	36.1	18.4	15.2	20.3	22.6	40.8
Gujarat***	3756.8	3760.6	4803.5	6253.8	6330.1	5791.8	7156.5	7325.1
Haryana***	1022.5	1321.0	1638.2	1011.3	1035.5	1417.1	2095.5	2351.2
Himachal Pradesh	67.5	62.5	83.8	92.1	102.2	155.2	199.4	170.9
Jammu and Kashmir***	299.5	347.2	306.5	367.0	576.7	586.8	595.9	600.0
Jharkhand	NA	NA	477.2	356.5	661.4	1031.6	922.1	840.6
Karnataka	5065.5	6593.6	6490.8	6967.3	8150.4	9144.0	8509.1	9254.8
Kerala ***	394.8	654.8	757.7	959.5	1146.0	1617.3	1916.6	1966.2
Madhya Pradesh***	127.6	614.1	2566.0	3139.1	3412.1	3989.1	4435.7	5207.0
Maharashtra	592.7	1144.6	1410.2	2219.9	1424.5	3025.9	5044.9	4264.9
Manipur	14.3	5.0	15.0	16.6	18.9	24.7	4.4	36.5
Meghalaya*, ***	2.9	2.7	3.6	4.5	4.0	4.2	10.2	4.5
Mizoram**, ***	1.6	3.8	3.4	6.0	5.6	5.7	3.9	17.2
Nagaland*	NA	NA	NA	0.6	4.9	1.6	1.8	1.6
Odisha	389.8	481.5	658.3	894.4	881.6	1075.1	1205.8	1186.2
Punjab	97.5	10.8	62.8	30.5	53.6	28.3	63.0	56.7
Rajasthan	842.0	1115.6	1290.7	1387.2	1860.6	2061.5	2313.0	2379.2
Sikkim	NA	NA	2.7	3.3	3.8	2.2	4.4	4.9
Tamil Nadu	2298.2	2599.2	3169.1	3044.9	3276.8	3235.1	3648.0	4013.8
Telangana	766.7	690.4	1044.2	915.6	1292.6	992.2	995.9	1233.9
Tripura	82.9	95.1	120.0	160.7	186.0	189.2	220.8	182.0
Uttar Pradesh	2719.4	3353.7	4006.4	6014.4	6732.3	6203.3	6487.0	6939.9
Uttarakhand	142.4	140.5	305.0	304.6	363.0	337.4	317.1	623.6
West Bengal	1859.2	2196.3	2569.1	3020.1	3949.0	4335.9	4508.2	4681.7
India (All States)	21662.1	26531.8	33484.2	38908.5	43531.8	47335.5	52872.5	55573.9

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A28. State Transfers: Total for Municipal Corporations
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	204.2	231.4	253.1	272.0	382.9	567.0	501.2	492.5
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	70.3	24.1	82.3	51.1	48.3	NA	19.9	0.0
Bihar	39.3	49.2	65.6	85.7	249.2	264.0	274.2	301.2
Chhattisgarh	28.3	9.4	42.9	17.2	16.3	18.2	35.8	35.3
Goa***	NA	NA	8.7	2.6	1.9	2.2	2.1	1.4
Gujarat***	2295.8	2309.0	2946.9	3823.0	3882.0	3629.1	4539.2	5000.0
Haryana***	596.9	713.9	1016.2	686.7	528.3	934.8	1513.5	1119.4
Himachal Pradesh	16.9	16.8	24.5	21.6	22.8	50.7	70.0	52.6
Jammu and Kashmir***	178.2	205.6	193.4	219.6	347.2	350.0	376.1	379.0
Jharkhand	NA	NA	241.3	190.0	316.3	773.3	553.2	663.9
Karnataka	2525.1	3262.5	3186.6	3595.6	4209.3	4566.1	4245.9	4727.2
Kerala ***	187.4	292.5	342.6	441.3	523.6	772.4	787.1	832.7
Madhya Pradesh***	41.8	337.2	1584.2	1682.6	1843.6	2225.6	2239.2	3421.5
Maharashtra	541.5	1011.1	1047.2	1752.2	1359.0	2998.5	4045.5	3652.0
Manipur	4.7	2.3	2.9	3.9	4.4	7.8	0.3	12.1
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	1.6	3.8	3.4	6.0	5.6	5.7	3.9	17.2
Nagaland*	NA	NA	NA	NA	NA	NA	NA	NA
Odisha	129.1	140.9	152.9	241.2	242.8	343.9	364.8	470.3
Punjab	35.7	3.2	33.8	4.5	45.4	17.0	41.5	42.4
Rajasthan	348.7	441.3	492.5	603.4	806.8	872.8	968.5	1020.9
Sikkim	NA	NA	1.6	2.0	2.2	1.5	2.9	3.2
Tamil Nadu	656.8	778.0	978.5	1290.4	1274.9	1288.3	1443.9	1597.1
Telangana	756.9	674.0	1016.8	886.5	1161.6	826.3	858.9	1060.0
Tripura	38.9	45.0	48.7	42.0	71.1	89.5	115.3	97.0
Uttar Pradesh	1119.6	1425.7	1686.1	2459.6	2741.0	2590.0	2680.9	2776.0
Uttarakhand	29.0	41.1	78.0	132.1	146.8	125.1	116.8	243.5
West Bengal	920.2	1089.7	1278.0	1443.1	1957.3	2280.3	2388.5	2334.9
India (All States)	10767.0	13107.7	16808.6	19955.8	22190.7	25600.3	28189.3	30353.3

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A29. State Transfers: Total for Municipal Councils
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	106.1	137.0	155.2	195.7	239.6	158.5	201.2	184.7
Arunachal Pradesh*, ***	NA	NA	NA	8.9	6.7	6.0	4.7	23.8
Assam	59.5	90.5	47.6	57.3	71.4	NA	48.3	56.7
Bihar	207.8	259.8	346.4	350.9	354.0	390.7	392.3	394.0
Chhattisgarh	4.2	5.3	6.6	6.8	7.4	7.9	13.4	12.2
Goa***	NA	NA	27.4	15.8	13.3	18.0	20.5	39.5
Gujarat***	1461.1	1451.6	1856.6	2430.8	2448.1	2162.7	2617.3	2325.1
Haryana***	425.6	607.1	622.0	324.6	507.1	482.2	581.9	1231.8
Himachal Pradesh	38.6	34.2	45.6	57.7	67.2	91.2	103.0	97.9
Jammu and Kashmir***	121.3	141.5	113.0	147.3	229.5	236.8	219.7	221.0
Jharkhand	NA	NA	186.6	122.2	254.9	163.1	230.1	132.9
Karnataka	2117.5	2762.7	2749.7	2786.9	3256.1	3835.9	3571.8	3719.8
Kerala ***	207.5	362.3	415.1	518.3	622.4	844.9	1129.5	1133.5
Madhya Pradesh***	85.7	276.9	981.9	1456.5	1568.5	1763.5	2196.5	1785.5
Maharashtra	43.9	125.4	352.7	439.2	57.2	18.3	966.3	576.7
Manipur	8.7	2.5	11.1	10.9	12.7	14.5	3.6	21.3
Meghalaya*, ***	2.9	2.7	3.6	4.5	4.0	4.2	10.2	4.5
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	NA	NA	NA	NA	1.5	0.8	1.0	0.8
Odisha	148.1	203.5	337.7	438.6	427.1	485.7	620.9	505.7
Punjab	61.0	7.3	25.3	25.9	6.2	9.3	10.0	14.3
Rajasthan	193.5	344.8	378.2	323.7	378.2	441.2	464.1	482.4
Sikkim	NA	NA	0.3	0.4	0.5	0.4	0.7	0.9
Tamil Nadu	895.6	1065.3	1287.8	853.1	1029.9	1054.3	1126.2	1170.1
Telangana	9.5	15.8	26.3	28.3	91.2	116.5	104.4	144.6
Tripura	19.8	26.1	40.5	68.3	77.4	54.9	65.2	53.4
Uttar Pradesh	1073.4	1300.5	1563.8	2383.7	2674.9	2426.4	2559.1	2776.0
Uttarakhand	93.6	80.4	181.6	129.9	161.7	160.6	149.8	302.0
West Bengal	930.4	1096.6	1279.0	1559.4	1974.0	2016.4	2088.8	2314.6
India (All States)	8315.1	10399.9	13041.7	14745.4	16542.6	16964.7	19500.3	19725.3

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A30. State Transfers: Total for Nagar Panchayats
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1.4	4.1	16.8	32.7	19.0	27.7	52.2	39.7
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	29.8	69.0	35.5	28.4	35.4	NA	24.3	27.9
Bihar	363.8	454.8	606.4	608.0	610.0	610.8	611.9	612.0
Chhattisgarh	3.3	4.1	5.4	5.4	4.9	9.1	11.3	10.6
Goa***	NA	NA	NA	NA	NA	NA	NA	NA
Gujarat***	NA	NA	NA	NA	NA	NA	NA	NA
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	12.0	11.5	13.7	12.8	12.2	13.4	26.4	20.4
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	49.3	44.3	90.1	95.2	138.8	43.8
Karnataka	422.9	568.3	554.6	584.8	685.1	742.0	691.5	807.9
Kerala ***	NA	NA	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA	NA
Maharashtra	7.3	8.1	10.3	28.6	8.3	9.1	33.2	36.3
Manipur	0.9	0.2	1.0	1.8	1.7	2.3	0.5	3.2
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	NA	NA	NA	0.6	3.4	0.9	0.9	0.9
Odisha	112.7	137.2	167.7	214.7	211.7	245.5	220.1	210.2
Punjab	0.8	0.3	3.7	NA	2.0	2.0	11.6	NA
Rajasthan	299.8	329.6	420.0	460.2	675.6	747.5	880.5	875.9
Sikkim	NA	NA	0.8	0.9	1.1	0.4	0.7	0.8
Tamil Nadu	745.8	755.9	902.7	901.3	972.0	892.5	1077.9	1246.7
Telangana	0.4	0.6	1.1	0.7	39.8	49.3	32.6	29.4
Tripura	24.2	24.1	30.9	50.3	37.4	44.8	40.3	31.5
Uttar Pradesh	526.4	627.5	756.4	1171.2	1316.4	1186.9	1247.0	1388.0
Uttarakhand	19.9	19.0	45.4	42.7	54.5	51.7	50.5	78.1
West Bengal	8.6	10.0	12.2	17.7	17.7	39.3	30.8	32.2
India (All States)	2580.0	3024.2	3633.8	4207.3	4798.4	4770.4	5182.9	5495.3

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A31. Market Borrowings for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	218.2	15.0	54.8	61.4	NA	19.7	40.0	10.0
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	NA	NA	NA	NA	NA	NA	NA	NA
Bihar	NA	NA	NA	NA	NA	NA	NA	NA
Chhattisgarh	NA	NA	NA	NA	NA	NA	NA	NA
Goa***	NA	NA	NA	NA	NA	NA	NA	NA
Gujarat***	1130.8	1125.3	1273.8	2161.9	2207.6	2170.6	2099.6	2002.0
Haryana***	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Himachal Pradesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	NA	NA	NA	NA	NA	NA
Karnataka	218.1	218.1	145.4	416.9	329.3	225.7	272.8	270.8
Kerala ***	NA	NA	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	NA	NA	156.8	305.9	422.1	874.0	1219.1	435.9
Maharashtra	440.5	261.3	422.1	227.2	430.1	692.9	556.2	531.1
Manipur	NA	NA	NA	NA	NA	NA	NA	NA
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Odisha	0.0	0.0	4.1	4.5	6.2	32.0	54.9	17.3
Punjab	71.3	144.9	63.0	231.3	76.8	81.9	57.3	42.0
Rajasthan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sikkim	NA	NA	NA	NA	NA	NA	NA	NA
Tamil Nadu	NA	NA	NA	NA	NA	NA	NA	NA
Telangana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	300.0
Tripura	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uttar Pradesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uttarakhand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
West Bengal	1168.3	845.7	89.0	57.1	29.0	81.7	120.8	185.0
India (All States)	3247.1	2610.3	2209.0	3466.1	3501.0	4178.5	4420.8	3794.2

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A32. Other Sources of Finance for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	178.8	153.3	178.5	145.4	NA	358.5	328.4	215.4
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	NA	NA	NA	NA	NA	NA	NA	NA
Bihar	NA	NA	NA	NA	NA	NA	NA	NA
Chhattisgarh	69.1	79.2	119.8	66.4	56.4	126.6	298.5	422.7
Goa***	NA	NA	48.7	9.2	10.8	14.1	17.0	24.9
Gujarat***	0.0	0.0	0.0	129.0	140.0	0.0	0.0	0.0
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	NA	NA	NA	NA	NA	NA	NA	NA
Jammu and Kashmir***	19.8	34.6	27.4	25.8	27.4	24.0	22.6	23.8
Jharkhand	NA	NA	1.6	0.3	17.3	1.4	42.8	8.3
Karnataka	NA	NA	NA	NA	NA	NA	NA	NA
Kerala ***	13.3	58.5	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	277.9	308.8	343.1	461.7	423.6	684.4	596.4	569.6
Maharashtra	2056.7	3088.8	3002.0	3649.4	4163.6	4626.9	4993.6	10740.7
Manipur	0.5	1.1	1.1	1.6	0.3	1.1	0.0	1.2
Meghalaya*, ***	1.6	1.6	2.5	1.9	0.0	1.1	0.1	3.6
Mizoram**, ***	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nagaland*	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0
Odisha	35.3	56.6	60.3	76.5	60.4	60.9	55.9	75.9
Punjab	165.3	392.3	152.6	447.9	340.3	149.7	668.8	54.8
Rajasthan	84.1	138.4	229.2	344.4	210.3	231.6	305.9	280.2
Sikkim	NA	NA	0.3	0.1	0.1	6.4	0.0	0.0
Tamil Nadu	1407.7	1077.8	1857.4	2467.9	3457.9	4147.6	3740.5	4445.4
Telangana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tripura	61.5	103.9	185.7	137.0	179.1	132.9	191.7	134.8
Uttar Pradesh	963.0	1539.3	1355.3	816.4	794.3	609.6	1164.4	1412.9
Uttarakhand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
West Bengal	246.2	465.7	606.2	336.8	532.4	358.2	373.4	314.5
India (All States)	5580.7	7499.7	8171.7	9118.5	10645.3	11535.2	12799.8	18428.3

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A33. Total Municipal Expenditure for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1968.8	2170.3	2012.4	2172.0	2435.0	3192.3	3605.2	3884.7
Arunachal Pradesh*, ***	NA	NA	NA	NA	0.1	0.05	1.1	1.3
Assam	234.0	256.5	365.3	316.8	337.1	279.4	366.7	349.4
Bihar	197.7	247.1	329.5	409.6	380.3	624.7	865.3	1076.2
Chhattisgarh	NA	NA	1506.5	1935.0	2082.3	1748.0	1686.7	1855.3
Goa***	NA	NA	132.4	85.5	75.3	91.5	108.6	157.7
Gujarat***	6091.8	6074.0	8115.3	9430.1	10945.0	12000.6	11690.1	13299.0
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	145.5	160.5	207.5	241.1	305.0	286.2	393.2	432.5
Jammu and Kashmir***	202.9	242.3	326.2	318.3	396.4	466.9	480.1	591.5
Jharkhand	NA	NA	145.1	180.5	394.1	506.1	714.1	468.3
Karnataka	5120.3	5617.7	6286.5	6623.4	6937.8	7550.3	8889.9	9115.8
Kerala ***	1260.8	1685.1	966.9	1302.4	1485.3	1388.6	1450.2	2450.8
Madhya Pradesh***	3743.9	4159.8	4622.0	5423.2	5957.3	6771.0	8069.9	8933.1
Maharashtra	24412.5	26783.4	31196.5	32095.8	37065.8	39617.9	42154.3	43410.0
Manipur	19.7	12.9	24.9	25.8	37.3	51.1	28.2	58.9
Meghalaya*, ***	23.3	23.5	23.7	28.1	26.7	23.6	24.0	20.6
Mizoram**, ***	3.9	16.9	18.8	28.3	30.3	25.9	28.0	62.0
Nagaland*	10.3	10.6	11.1	12.7	13.0	14.5	14.4	15.4
Odisha	590.0	699.7	970.3	1288.8	1234.6	1418.4	1589.8	1391.8
Punjab	2035.4	2177.0	2310.2	3009.4	3064.4	2947.3	3575.8	3222.1
Rajasthan	1327.1	1501.5	2445.9	3643.8	3267.8	3449.0	3674.9	4289.0
Sikkim	NA	NA	7.1	8.3	11.0	11.6	13.3	16.5
Tamil Nadu	5300.8	5834.9	7538.3	9624.2	12045.5	15266.4	13121.6	12955.8
Telangana	1757.3	1919.7	2376.7	2890.9	3691.8	4082.1	3774.7	4465.3
Tripura	120.6	124.6	331.3	193.8	278.0	262.6	254.6	168.9
Uttar Pradesh	3921.3	4934.1	4939.8	6040.7	7859.7	9511.0	9593.3	10699.5
Uttarakhand	344.4	350.5	353.6	358.3	391.0	539.6	533.7	718.2
West Bengal	5360.6	5377.4	5137.9	5610.8	6168.6	6811.2	7305.1	8442.9
India (All States)	64192.8	70380.2	82701.9	93297.6	106916.7	118937.7	124006.9	132552.6

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A34. Total Municipal Expenditure for Municipal Corporations
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1627.5	1784.1	1551.2	1594.3	1786.1	2122.7	2673.5	2838.3
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	126.5	114.7	168.0	119.7	117.4	108.2	134.3	145.8
Bihar	84.8	106.0	141.3	188.3	103.7	266.8	603.5	698.7
Chhattisgarh	NA	NA	906.1	1113.7	1298.7	1050.1	1012.8	1114.1
Goa***	NA	NA	18.9	28.2	21.7	24.8	27.1	33.7
Gujarat***	4997.1	4868.4	6484.7	7577.7	8643.9	9338.0	9128.6	10285.1
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	47.5	52.5	80.1	105.1	67.7	88.1	148.0	162.8
Jammu and Kashmir***	110.4	120.4	197.0	186.0	275.4	281.0	319.3	315.7
Jharkhand	NA	NA	106.8	128.7	248.0	350.0	452.7	243.9
Karnataka	3991.8	4363.8	4893.2	5266.4	5468.3	5519.8	6802.4	7155.2
Kerala ***	448.7	524.9	369.5	535.6	671.0	525.2	626.4	986.6
Madhya Pradesh***	2298.3	2553.7	2837.4	3131.7	3467.3	3778.0	4439.4	5622.6
Maharashtra	21368.6	23499.0	27721.9	28098.3	32333.3	34039.0	36468.4	37507.8
Manipur	6.9	7.6	9.0	7.8	12.0	18.5	15.6	21.5
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	3.9	16.9	18.8	28.3	30.3	25.9	28.0	62.0
Nagaland*	NA	NA	NA	NA	NA	NA	NA	NA
Odisha	349.4	431.6	404.5	517.3	483.8	530.8	661.9	648.4
Punjab	1180.6	1292.4	1306.5	1804.5	1869.3	1752.0	2155.6	1946.2
Rajasthan	356.4	445.9	1045.5	1469.9	1286.7	1310.0	1358.7	1547.5
Sikkim	NA	NA	4.7	5.2	5.8	6.3	7.0	7.7
Tamil Nadu	2739.3	2763.2	4025.4	5567.4	6848.8	7126.5	7411.5	8025.0
Telangana	1672.6	1778.4	2141.2	2602.0	3137.9	3549.9	3181.3	3745.5
Tripura	79.1	68.7	263.3	106.7	195.5	139.6	132.0	89.9
Uttar Pradesh	1916.1	2663.2	2571.3	2739.3	3205.5	3684.3	4115.9	4629.2
Uttarakhand	53.5	54.2	56.1	137.5	159.7	209.1	233.2	303.4
West Bengal	3246.5	2978.8	2724.5	2667.8	2895.0	3341.0	3102.1	3422.7
India (All States)	46705.5	50488.6	60046.9	65727.4	74633.0	79185.4	85239.1	91559.2

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A35. Total Municipal Expenditure for Municipal Councils
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	333.5	374.9	425.5	513.8	574.1	741.2	821.2	921.7
Arunachal Pradesh*, ***	NA	NA	NA	NA	0.1	0.1	1.1	1.3
Assam	74.6	95.5	141.2	132.2	151.7	124.7	179.2	151.9
Bihar	43.0	53.7	71.6	95.3	143.6	184.6	196.4	198.0
Chhattisgarh	NA	NA	329.4	510.2	426.0	397.4	402.6	442.9
Goa***	NA	NA	113.5	57.3	53.5	66.7	81.5	124.0
Gujarat***	1094.7	1205.5	1630.7	1852.4	2301.1	2662.6	2561.5	3013.9
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	77.2	84.9	106.6	118.1	216.2	176.2	215.6	237.2
Jammu and Kashmir***	92.5	121.9	129.3	132.4	121.0	185.8	160.9	275.8
Jharkhand	NA	NA	24.5	37.8	116.1	125.1	183.8	152.2
Karnataka	982.1	1091.2	1212.4	1215.3	1330.6	1825.4	1876.2	1701.5
Kerala ***	812.0	1160.2	597.4	766.8	814.2	863.4	823.7	1464.2
Madhya Pradesh***	1445.5	1606.1	1784.6	2291.5	2490.0	2993.0	3630.5	3310.5
Maharashtra	2974.8	3207.7	3393.1	3892.5	4588.8	5400.2	5359.6	5519.7
Manipur	11.6	4.9	14.5	15.7	22.5	28.7	11.4	33.0
Meghalaya*, ***	23.3	23.5	23.7	28.1	26.7	23.6	24.0	20.6
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	7.7	8.0	9.6	9.7	10.1	11.3	12.1	13.0
Odisha	147.9	154.7	402.3	571.2	552.8	655.5	685.9	528.6
Punjab	783.3	806.8	897.4	1070.0	1007.9	1021.2	1200.8	1121.2
Rajasthan	536.6	556.6	712.4	1119.8	997.6	996.2	1079.2	1251.9
Sikkim	NA	NA	0.7	0.9	1.0	2.7	3.1	5.0
Tamil Nadu	1342.5	1452.3	1748.2	1860.7	2392.3	2855.0	2911.6	2746.2
Telangana	83.6	139.3	232.2	285.8	408.1	413.4	461.6	551.3
Tripura	30.3	43.6	52.5	59.1	58.5	81.6	82.3	58.7
Uttar Pradesh	1398.7	1566.8	1586.6	2112.1	2884.1	3711.3	3615.0	4027.6
Uttarakhand	245.4	247.1	248.7	178.5	196.8	254.9	239.8	351.5
West Bengal	2103.4	2390.6	2403.7	2927.6	3254.8	3446.9	4185.8	4990.7
India (All States)	14644.4	16396.0	18292.3	21854.8	25140.4	29248.6	31006.3	33214.0

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A36. Total Municipal Expenditure for Nagar Panchayats
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	7.8	11.4	35.7	63.9	74.8	328.5	110.6	124.7
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	32.9	46.2	56.2	64.9	68.0	46.5	53.1	51.7
Bihar	69.9	87.4	116.5	126.0	132.9	173.3	65.5	179.5
Chhattisgarh	NA	NA	271.0	311.1	357.6	300.6	271.2	298.3
Goa***	NA	NA	NA	NA	NA	NA	NA	NA
Gujarat***	NA	NA	NA	NA	NA	NA	NA	NA
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	20.9	23.2	20.8	17.9	21.1	21.8	29.6	32.6
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	13.9	14.0	30.1	31.1	77.6	72.2
Karnataka	146.4	162.7	180.8	141.8	138.9	205.1	211.4	259.1
Kerala ***	NA	NA	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA	NA
Maharashtra	69.2	76.6	81.5	105.0	143.7	178.7	326.3	382.6
Manipur	1.2	0.5	1.4	2.3	2.8	3.9	1.2	4.4
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA	NA
Nagaland*	2.6	2.7	1.5	2.9	3.0	3.2	2.4	2.5
Odisha	92.7	113.3	163.5	200.4	197.9	232.0	241.9	214.9
Punjab	71.5	77.9	106.2	134.9	187.2	174.1	219.4	154.8
Rajasthan	434.1	498.9	688.0	1054.1	983.5	1142.8	1237.0	1489.6
Sikkim	NA	NA	1.7	2.2	4.2	2.5	3.3	3.9
Tamil Nadu	1218.9	1619.4	1764.8	2196.2	2804.5	5284.9	2798.6	2184.6
Telangana	1.2	1.9	3.3	3.1	145.7	118.8	131.9	168.5
Tripura	11.2	12.2	15.5	28.0	24.1	41.3	40.3	20.3
Uttar Pradesh	606.5	704.1	782.0	1189.3	1770.1	2115.4	1862.4	2042.7
Uttarakhand	45.4	49.1	48.8	42.2	34.5	75.7	60.7	63.3
West Bengal	10.7	8.0	9.7	15.4	18.8	23.3	17.3	29.5
India (All States)	2843.0	3495.6	4362.7	5715.4	7143.4	10503.7	7761.5	7779.4

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A37. Revenue Expenditure for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	952.3	1104.9	1154.2	1280.8	1498.9	1713.8	1950.6	2142.2
Arunachal Pradesh*, ***	NA	NA	NA	NA	0.1	0.05	1.1	1.3
Assam	143.6	151.9	187.0	182.6	204.6	177.7	264.0	251.2
Bihar	146.9	183.7	244.9	318.4	295.1	510.1	700.0	898.4
Chhattisgarh	NA	NA	605.9	691.5	720.4	766.3	794.0	873.4
Goa***	NA	NA	64.7	53.8	56.0	68.4	73.2	81.9
Gujarat***	3054.7	3382.1	3882.4	4284.8	4764.0	5407.5	5852.3	6830.8
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	145.5	160.5	131.4	142.6	126.4	153.4	198.9	218.8
Jammu and Kashmir***	182.2	209.2	283.0	273.5	354.4	413.7	441.1	554.4
Jharkhand	NA	NA	57.4	88.4	122.1	122.5	151.0	40.5
Karnataka	2546.9	2850.8	3191.6	4102.9	4380.7	3727.4	4993.0	4854.0
Kerala ***	881.0	1255.9	825.0	1075.0	1220.7	1120.4	1109.1	1795.0
Madhya Pradesh***	1893.8	2104.2	2338.0	2656.9	2948.8	3346.0	4105.2	4533.8
Maharashtra	14618.7	17153.8	20487.6	20853.7	24219.4	26090.9	29537.6	29087.1
Manipur	6.0	9.2	9.0	9.5	12.9	14.4	17.2	22.6
Meghalaya*, ***	14.3	14.5	15.2	18.0	16.2	16.2	16.5	15.0
Mizoram**, ***	1.8	4.1	9.3	13.8	13.7	11.2	17.4	25.6
Nagaland*	8.4	8.6	8.9	10.3	10.6	11.9	11.8	12.5
Odisha	252.5	275.2	638.7	788.6	787.2	878.9	1021.1	875.2
Punjab	1175.4	1458.1	1646.2	1809.8	2025.9	2141.8	2350.4	2413.9
Rajasthan	623.0	681.9	992.2	1107.5	1190.0	1313.8	1409.5	1447.7
Sikkim	NA	NA	6.0	7.0	8.2	10.0	11.1	14.0
Tamil Nadu	3186.9	3554.1	4205.3	5347.4	6066.4	6871.4	6994.3	7844.4
Telangana	1108.2	1281.5	1554.5	1694.0	2094.8	2443.4	2621.6	2370.1
Tripura	33.6	35.4	44.8	58.5	67.1	82.1	83.3	113.2
Uttar Pradesh	2911.9	3463.4	3663.5	4011.3	4745.4	5853.6	6237.9	6919.5
Uttarakhand	141.7	143.6	145.8	256.2	272.6	312.5	317.3	405.9
West Bengal	2705.2	2813.4	2593.4	2774.0	2930.3	3344.9	3266.8	3553.1
India (All States)	36734.6	42300.0	48985.8	53910.9	61153.1	66924.3	74547.4	78195.5

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A38. Capital Expenditure for all Urban Local Governments
2010-11 to 2017-18**

(Rs. crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1016.5	1065.5	858.2	891.1	936.2	1478.5	1654.6	1742.5
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	90.4	104.6	178.4	134.1	132.5	101.6	102.6	98.2
Bihar	50.7	63.4	84.6	91.3	85.2	114.6	165.3	177.7
Chhattisgarh	NA	NA	NA	1243.5	1361.9	981.7	892.7	982.0
Goa***	NA	NA	67.6	31.6	19.2	23.0	35.3	75.8
Gujarat***	3037.1	2691.9	4233.0	5145.3	6181.0	6593.1	5837.8	6468.2
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	0.0	0.0	76.2	98.5	178.7	132.8	194.3	213.8
Jammu and Kashmir***	20.7	33.1	43.2	44.8	42.0	53.2	39.0	37.1
Jharkhand	NA	NA	87.7	92.0	272.0	383.7	563.1	427.8
Karnataka	2573.4	2767.0	3094.9	2520.5	2557.1	3822.9	3896.9	4261.8
Kerala ***	379.8	429.2	141.9	227.3	264.5	268.2	341.0	655.8
Madhya Pradesh***	1850.1	2055.7	2284.1	2766.3	3008.6	3425.0	3964.8	4399.3
Maharashtra	9793.8	9629.6	10708.9	11242.1	12846.5	13527.0	12616.7	14322.9
Manipur	13.7	3.6	15.9	16.3	24.4	36.7	11.1	36.3
Meghalaya*, ***	9.0	9.0	8.5	10.1	10.4	7.4	7.5	5.6
Mizoram**, ***	2.1	12.8	9.5	14.6	16.5	14.7	10.6	36.4
Nagaland*	2.0	2.1	2.2	2.3	2.5	2.6	2.6	2.9
Odisha	337.4	424.4	331.5	500.2	447.4	539.3	568.7	516.6
Punjab	860.0	718.9	664.0	1199.6	1038.5	805.5	1225.4	808.2
Rajasthan	704.1	819.6	1453.7	2536.3	2077.8	2135.2	2265.4	2841.3
Sikkim	NA	NA	1.1	1.3	2.8	1.7	2.2	2.5
Tamil Nadu	2113.9	2280.9	3333.0	4276.8	5979.1	8395.1	6127.3	5111.4
Telangana	649.2	638.2	822.2	1196.9	1596.9	1638.6	1153.2	2095.3
Tripura	86.9	89.1	286.4	135.3	210.9	180.4	171.3	55.7
Uttar Pradesh	1009.4	1470.7	1276.3	2029.4	3114.3	3657.5	3355.4	3780.0
Uttarakhand	202.7	206.9	207.8	102.1	118.4	227.1	216.4	312.3
West Bengal	2655.5	2564.0	2544.5	2836.9	3238.3	3466.3	4038.3	4889.9
India (All States)	27458.3	28080.2	33716.1	39386.7	45763.6	52013.4	49459.5	54357.1

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A39. Share of Total Municipal Revenue in GSDP
2010-11 to 2017-18**

(per cent)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	0.570	0.460	0.490	0.458	0.599	0.549	0.571	0.483
Arunachal Pradesh*, ***	0.003	NA	NA	0.061	0.053	0.034	0.084	0.110
Assam	0.202	0.182	0.163	0.137	0.139	0.063	0.103	0.078
Bihar	0.410	0.422	0.492	0.461	0.523	0.510	0.457	0.441
Chhattisgarh	0.148	0.140	0.464	0.414	0.391	0.597	0.791	0.799
Goa***	NA	NA	0.416	0.243	0.182	0.187	0.193	0.246
Gujarat***	1.460	1.291	1.321	1.602	1.515	1.367	1.453	1.585
Haryana***	0.608	0.724	0.708	0.488	0.368	0.502	0.627	0.628
Himachal Pradesh	0.236	0.225	0.314	0.330	0.190	0.294	0.533	0.265
Jammu and Kashmir***	0.713	0.603	0.456	0.514	0.703	0.587	0.556	0.499
Jharkhand	NA	NA	0.346	0.267	0.541	0.800	0.799	0.658
Karnataka	1.847	1.561	1.457	1.366	1.367	1.322	1.235	1.133
Kerala ***	0.480	0.574	0.419	0.465	0.472	0.540	0.557	0.516
Madhya Pradesh***	0.814	0.921	1.589	1.698	1.576	1.904	1.805	1.685
Maharashtra	2.428	2.329	2.430	2.351	2.386	2.397	2.170	1.942
Manipur	0.375	0.412	0.318	0.189	0.198	0.271	0.094	0.351
Meghalaya*, ***	0.132	0.137	0.149	0.083	0.085	0.074	0.086	0.067
Mizoram**, ***	0.174	0.209	0.314	0.250	0.318	0.134	0.168	0.201
Nagaland*	0.118	0.126	0.074	0.117	0.118	0.089	0.085	0.079
Odisha	0.393	0.401	0.439	0.543	0.452	0.574	0.510	0.423
Punjab	0.895	0.873	0.814	0.969	0.905	0.773	0.861	0.701
Rajasthan	0.610	0.573	0.688	0.703	0.607	0.673	0.731	0.642
Sikkim	NA	NA	0.066	0.061	0.064	0.096	0.101	0.093
Tamil Nadu	1.079	0.864	0.969	0.974	1.021	1.054	1.039	1.044
Telangana	0.761	0.619	0.778	0.744	0.751	0.658	0.676	0.599
Tripura	0.921	1.456	1.990	1.438	2.278	1.192	1.391	0.791
Uttar Pradesh	0.785	0.817	0.834	0.973	0.898	0.824	0.871	0.890
Uttarakhand	0.239	0.181	0.279	0.275	0.293	0.353	0.278	0.477
West Bengal	1.223	1.224	1.186	1.115	1.194	1.192	1.216	1.216
India (All States as % of GDP)	0.941	0.980	1.051	1.065	1.049	1.064	1.054	1.004

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

Source: Data provided by States and ICRIER analysis.

Note: The above source is applicable for all the following tables unless mentioned otherwise.

**Table A40. Share of Municipal Own Revenue in GSDP
2010-11 to 2017-18**

(per cent)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	0.319	0.302	0.330	0.305	0.312	0.305	0.321	0.303
Arunachal Pradesh*, ***	NA	NA	NA	NA	0.002	0.001	0.004	0.006
Assam	0.060	0.054	0.057	0.060	0.059	0.063	0.067	0.048
Bihar	0.016	0.017	0.020	0.020	0.059	0.020	0.022	0.028
Chhattisgarh	NA	NA	0.285	0.300	0.318	0.446	0.424	0.419
Goa***	NA	NA	0.193	0.165	0.126	0.122	0.117	0.115
Gujarat***	0.470	0.466	0.438	0.489	0.508	0.494	0.501	0.748
Haryana***	0.164	0.215	0.174	0.165	0.085	0.167	0.158	0.158
Himachal Pradesh	0.079	0.074	0.096	0.083	0.069	0.087	0.080	0.082
Jammu and Kashmir***	0.078	0.074	0.070	0.063	0.063	0.059	0.054	0.045
Jharkhand	NA	NA	0.033	0.028	0.039	0.054	0.070	0.057
Karnataka	0.471	0.327	0.378	0.334	0.347	0.325	0.339	0.303
Kerala ***	0.198	0.177	0.124	0.124	0.123	0.126	0.130	0.120
Madhya Pradesh***	0.607	0.566	0.704	0.750	0.685	0.757	0.702	0.720
Maharashtra	2.016	1.897	2.019	1.935	1.969	1.936	1.635	1.269
Manipur	0.014	0.010	0.010	0.011	0.014	0.012	0.015	0.016
Meghalaya*, ***	0.076	0.056	0.051	0.053	0.060	0.052	0.048	0.040
Mizoram**, ***	0.003	0.004	0.036	0.010	0.010	0.021	0.028	0.022
Nagaland*	0.093	0.090	0.074	0.079	0.082	0.081	0.076	0.072
Odisha	0.070	0.054	0.048	0.050	0.050	0.058	0.065	0.043
Punjab	0.715	0.655	0.653	0.708	0.641	0.607	0.606	0.575
Rajasthan	0.263	0.222	0.307	0.301	0.221	0.229	0.198	0.209
Sikkim	NA	NA	0.040	0.035	0.038	0.035	0.041	0.039
Tamil Nadu	0.369	0.317	0.321	0.335	0.327	0.327	0.307	0.311
Telangana	0.408	0.361	0.460	0.484	0.476	0.429	0.424	0.394
Tripura	0.079	0.078	0.070	0.071	0.597	0.067	0.066	0.043
Uttar Pradesh	0.126	0.118	0.117	0.105	0.132	0.129	0.134	0.122
Uttarakhand	0.049	0.038	0.026	0.035	0.041	0.041	0.049	0.053
West Bengal	0.279	0.307	0.333	0.293	0.271	0.271	0.262	0.242
India (All States as % of GDP)	0.479	0.488	0.528	0.519	0.509	0.510	0.469	0.429

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A41. Share of Municipal Tax Revenue in GSDP
2010-11 to 2017-18**

(per cent)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	0.189	0.190	0.215	0.190	0.190	0.196	0.186	0.171
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	0.030	0.026	0.038	0.038	0.036	0.041	0.045	0.028
Bihar	0.013	0.013	0.016	0.014	0.015	0.016	0.017	0.022
Chhattisgarh	NA	NA	0.167	0.176	0.169	0.323	0.275	0.272
Goa***	NA	NA	0.058	0.067	0.058	0.057	0.049	0.053
Gujarat***	0.268	0.262	0.242	0.272	0.266	0.254	0.257	0.524
Haryana***	0.060	0.096	0.076	0.088	0.026	0.110	0.111	0.080
Himachal Pradesh	0.030	0.028	0.033	0.029	0.022	0.034	0.028	0.030
Jammu and Kashmir***	0.032	0.039	0.033	0.033	0.030	0.027	0.024	0.023
Jharkhand	NA	NA	0.007	0.008	0.023	0.031	0.048	0.032
Karnataka	0.293	0.200	0.258	0.218	0.237	0.241	0.246	0.223
Kerala ***	0.107	0.096	0.082	0.084	0.082	0.086	0.087	0.075
Madhya Pradesh***	0.607	0.566	0.543	0.583	0.528	0.611	0.557	0.544
Maharashtra	1.294	1.256	1.257	1.126	1.122	1.069	0.956	0.644
Manipur	0.006	0.004	0.005	0.005	0.006	0.005	0.006	0.006
Meghalaya*, ***	0.053	0.041	0.036	0.041	0.047	0.039	0.037	0.034
Mizoram**, ***	NA	NA	0.027	NA	NA	0.008	0.012	0.013
Nagaland*	0.076	0.073	0.059	0.063	0.063	0.059	0.057	0.054
Odisha	0.038	0.031	0.021	0.021	0.026	0.025	0.031	0.020
Punjab	0.575	0.512	0.526	0.519	0.505	0.490	0.501	0.467
Rajasthan	0.119	0.106	0.115	0.111	0.108	0.115	0.101	0.096
Sikkim	NA	NA	0.006	0.002	0.004	0.003	0.005	0.005
Tamil Nadu	0.219	0.173	0.181	0.177	0.178	0.171	0.173	0.172
Telangana	0.211	0.196	0.235	0.262	0.256	0.240	0.226	0.214
Tripura	0.032	0.038	0.030	0.034	0.550	0.030	0.030	0.021
Uttar Pradesh	0.068	0.067	0.066	0.059	0.075	0.075	0.074	0.067
Uttarakhand	0.023	0.018	0.016	0.018	0.020	0.020	0.028	0.031
West Bengal	0.138	0.141	0.177	0.130	0.132	0.138	0.130	0.125
India (All States as % of GDP)	0.303	0.313	0.324	0.304	0.296	0.299	0.283	0.251

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A42. Share of Property Tax Revenue in GSDP
2010-11 to 2017-18**

(per cent)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	0.125	0.138	0.158	0.139	0.136	0.135	0.123	0.118
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	0.024	0.021	0.032	0.033	0.032	0.036	0.039	0.025
Bihar	0.004	0.004	0.004	0.003	0.003	0.004	0.004	0.012
Chhattisgarh	NA	NA	0.061	0.076	0.064	0.152	0.163	0.162
Goa***	NA	NA	0.040	0.047	0.042	0.042	0.035	0.038
Gujarat***	0.151	0.135	0.124	0.135	0.129	0.125	0.130	0.404
Haryana***	0.027	0.042	0.072	0.084	0.026	0.109	0.109	0.014
Himachal Pradesh	0.024	0.023	0.027	0.021	0.018	0.029	0.023	0.025
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	0.006	0.005	0.012	0.014	0.038	0.031
Karnataka	0.262	0.178	0.237	0.200	0.220	0.222	0.227	0.206
Kerala ***	0.062	0.057	0.041	0.040	0.042	0.042	0.042	0.042
Madhya Pradesh***	0.094	0.096	0.109	0.104	0.103	0.111	0.121	0.148
Maharashtra	0.503	0.409	0.383	0.368	0.391	0.438	0.390	0.335
Manipur	0.001	0.000	0.001	0.001	0.001	0.001	0.001	0.001
Meghalaya*, ***	0.028	0.021	0.020	0.020	0.020	0.020	0.019	0.017
Mizoram**, ***	NA	NA	0.027	NA	NA	0.008	0.012	0.013
Nagaland*	NA	NA	NA	NA	NA	NA	NA	NA
Odisha	0.030	0.024	0.015	0.015	0.018	0.018	0.024	0.016
Punjab	0.072	0.067	0.066	0.076	0.050	0.062	0.052	0.052
Rajasthan	0.016	0.014	0.014	0.014	0.017	0.026	0.023	0.022
Sikkim	NA	NA	NA	NA	NA	NA	NA	NA
Tamil Nadu	0.167	0.129	0.133	0.129	0.129	0.123	0.128	0.128
Telangana	0.210	0.196	0.234	0.260	0.254	0.239	0.225	0.213
Tripura	0.006	0.008	0.007	0.008	0.010	0.008	0.017	0.010
Uttar Pradesh	0.055	0.057	0.055	0.050	0.068	0.067	0.065	0.059
Uttarakhand	0.014	0.011	0.010	0.015	0.017	0.017	0.022	0.026
West Bengal	0.130	0.133	0.171	0.123	0.123	0.129	0.122	0.118
India (All States as % of GDP)	0.139	0.131	0.138	0.132	0.133	0.146	0.141	0.149

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A43. Share of Municipal Expenditure in GSDP
2010-11 to 2017-18**

(per cent)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	0.616	0.572	0.489	0.468	0.464	0.532	0.518	0.483
Arunachal Pradesh*, ***	NA	NA	NA	NA	0.000	0.000	0.005	0.006
Assam	0.208	0.179	0.233	0.178	0.172	0.123	0.144	0.122
Bihar	0.097	0.100	0.117	0.129	0.111	0.169	0.203	0.221
Chhattisgarh	NA	NA	0.849	0.936	0.942	0.746	0.643	0.636
Goa***	NA	NA	0.347	0.238	0.157	0.166	0.173	0.223
Gujarat***	1.168	0.987	1.120	1.168	1.187	1.166	1.006	1.013
Haryana***	NA	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	0.253	0.221	0.251	0.254	0.294	0.250	0.312	0.318
Jammu and Kashmir***	0.349	0.310	0.374	0.333	0.403	0.398	0.379	0.413
Jharkhand	NA	NA	0.083	0.096	0.180	0.245	0.303	0.183
Karnataka	1.247	0.927	0.904	0.811	0.759	0.722	0.769	0.695
Kerala ***	0.478	0.463	0.235	0.280	0.290	0.247	0.233	0.349
Madhya Pradesh***	1.421	1.318	1.213	1.234	1.241	1.248	1.247	1.221
Maharashtra	2.327	2.092	2.137	1.946	2.082	1.994	1.868	1.739
Manipur	0.216	0.100	0.181	0.159	0.206	0.262	0.134	0.247
Meghalaya*, ***	0.160	0.118	0.108	0.123	0.115	0.094	0.088	0.068
Mizoram**, ***	0.062	0.232	0.225	0.275	0.224	0.171	0.159	0.312
Nagaland*	0.088	0.087	0.079	0.076	0.071	0.074	0.067	0.064
Odisha	0.299	0.303	0.371	0.435	0.393	0.429	0.421	0.335
Punjab	0.900	0.817	0.776	0.906	0.863	0.756	0.835	0.666
Rajasthan	0.392	0.345	0.496	0.661	0.531	0.504	0.484	0.510
Sikkim	NA	NA	0.058	0.060	0.071	0.064	0.066	0.074
Tamil Nadu	0.906	0.776	0.882	0.994	1.123	1.298	1.033	0.908
Telangana	0.666	0.534	0.592	0.640	0.730	0.706	0.573	0.594
Tripura	0.675	0.648	1.529	0.757	1.014	0.764	0.656	0.376
Uttar Pradesh	0.653	0.681	0.601	0.642	0.777	0.836	0.767	0.778
Uttarakhand	0.410	0.304	0.269	0.240	0.242	0.305	0.278	0.336
West Bengal	1.163	1.033	0.869	0.829	0.859	0.854	0.831	0.827
India (All States as % of GDP)	0.825	0.806	0.832	0.831	0.858	0.864	0.807	0.775

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A44. Share of Municipal Own Revenue in Total Municipal Revenue
2010-11 to 2017-18**

(per cent)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	56.0	65.6	67.4	66.7	52.1	55.6	56.3	62.8
Arunachal Pradesh*, ***	NA	NA	NA	NA	2.9	4.4	4.7	5.7
Assam	29.7	29.6	35.2	43.6	42.8	NA	64.8	62.0
Bihar	4.0	4.0	4.0	4.4	11.3	4.0	4.8	6.2
Chhattisgarh	NA	NA	61.5	72.4	81.4	74.8	53.6	52.5
Goa***	NA	NA	46.5	67.9	69.1	65.5	60.9	47.0
Gujarat***	32.2	36.1	33.2	30.5	33.5	36.1	34.5	47.2
Haryana***	27.0	29.7	24.6	33.8	23.2	33.2	25.2	25.1
Himachal Pradesh	33.3	32.7	30.6	25.2	36.5	29.7	15.0	30.9
Jammu and Kashmir***	11.0	12.2	15.3	12.3	9.0	10.0	9.7	9.0
Jharkhand	NA	NA	9.5	10.6	7.2	6.7	8.8	8.7
Karnataka	25.5	20.9	25.9	24.4	25.4	24.6	27.4	26.7
Kerala ***	41.3	30.9	29.7	26.6	26.0	23.3	23.3	23.2
Madhya Pradesh***	74.5	61.4	44.3	44.2	43.5	39.7	38.9	42.7
Maharashtra	83.0	81.4	83.1	82.3	82.5	80.8	75.3	65.3
Manipur	3.7	2.4	3.3	5.7	7.2	4.5	16.4	4.4
Meghalaya*, ***	57.5	41.1	34.5	63.9	70.8	71.0	56.1	59.8
Mizoram**, ***	1.8	2.0	11.6	4.0	3.1	15.3	16.9	10.8
Nagaland*	78.4	70.9	NA	67.1	69.0	90.7	90.0	91.5
Odisha	17.9	13.5	11.0	9.1	11.1	10.1	12.7	10.2
Punjab	79.8	75.1	80.2	73.1	70.8	78.5	70.4	82.0
Rajasthan	43.2	38.8	44.6	42.8	36.4	34.0	27.0	32.5
Sikkim	NA	NA	60.1	58.3	59.0	36.7	40.6	41.7
Tamil Nadu	34.2	36.7	33.1	34.4	32.1	31.0	29.6	29.8
Telangana	53.7	58.4	59.2	65.1	63.4	65.3	62.7	65.8
Tripura	8.6	5.4	3.5	4.9	26.2	5.6	4.8	5.4
Uttar Pradesh	16.0	14.4	14.0	10.8	14.7	15.7	15.4	13.7
Uttarakhand	20.7	21.2	9.3	12.5	14.1	11.6	17.8	11.1
West Bengal	22.8	25.1	28.1	26.2	22.7	22.7	21.5	19.9
India (All States)	50.9	49.8	50.3	48.7	48.5	47.9	44.5	42.7

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A45. Share of Property Tax in Total Municipal Revenue
2010-11 to 2017-18**

(per cent)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	22.0	30.0	32.2	30.3	22.6	24.7	21.6	24.3
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA	NA
Assam	12.1	11.5	19.8	24.3	23.2	57.3	37.8	31.8
Bihar	0.9	0.9	0.9	0.6	0.5	0.7	0.9	2.8
Chhattisgarh	NA	NA	13.2	18.3	16.3	25.5	20.7	20.2
Goa***	NA	NA	9.6	19.3	22.9	22.8	18.3	15.3
Gujarat***	10.4	10.5	9.4	8.4	8.5	9.1	8.9	25.5
Haryana***	4.4	5.8	10.1	17.3	7.1	21.7	17.5	2.3
Himachal Pradesh	10.1	10.0	8.5	6.4	9.4	9.7	4.4	9.5
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	NA	1.9	2.1	2.2	1.8	4.7	4.8
Karnataka	14.2	11.4	16.3	14.6	16.1	16.8	18.4	18.2
Kerala ***	13.0	9.9	9.7	8.7	8.8	7.8	7.6	8.1
Madhya Pradesh***	11.5	10.4	6.9	6.2	6.5	5.8	6.7	8.8
Maharashtra	20.7	17.6	15.8	15.6	16.4	18.3	18.0	17.2
Manipur	0.2	0.1	0.2	0.3	0.3	0.3	1.2	0.3
Meghalaya*, ***	21.6	15.2	13.2	24.4	23.1	27.5	21.8	26.0
Mizoram**, ***	NA	NA	8.5	NA	NA	5.7	7.4	6.3
Nagaland*	NA	NA	NA	NA	NA	NA	NA	NA
Odisha	7.7	6.0	3.5	2.8	4.0	3.2	4.6	3.8
Punjab	8.1	7.6	8.1	7.8	5.5	8.1	6.0	7.4
Rajasthan	2.7	2.5	2.1	2.0	2.8	3.9	3.2	3.5
Sikkim	NA	NA	NA	NA	NA	NA	NA	NA
Tamil Nadu	15.4	15.0	13.7	13.3	12.6	11.7	12.3	12.3
Telangana	27.6	31.6	30.1	35.0	33.9	36.3	33.3	35.6
Tripura	0.6	0.5	0.4	0.6	0.4	0.7	1.2	1.3
Uttar Pradesh	6.9	7.0	6.7	5.2	7.6	8.1	7.4	6.6
Uttarakhand	5.9	5.9	3.5	5.5	5.8	4.8	8.1	5.4
West Bengal	10.6	10.8	14.4	11.1	10.3	10.9	10.0	9.7
India (All States)	14.8	13.4	13.1	12.4	12.7	13.8	13.4	14.9

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A46. Per capita Total Municipal Revenue for all Urban Local Governments
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1279.3	1450.3	1499.4	2174.9	2238.9	2645.6	2541.7
Arunachal Pradesh*, ***	NA	NA	643.3	648.4	406.2	1053.0	1475.7
Assam	821.3	782.2	722.0	784.2	405.8	719.4	626.3
Bihar	1091.3	1452.0	1525.1	1866.0	1957.6	2015.6	2224.1
Chhattisgarh	388.1	1398.7	1408.9	1374.6	2151.6	3089.4	3357.1
Goa***	NA	3824.3	2035.8	1972.0	2253.4	2567.1	3584.0
Gujarat***	3415.1	3992.6	5239.6	5490.0	5370.2	6260.6	7490.9
Haryana***	2319.3	2544.4	1946.8	1541.4	2246.2	3043.9	3311.1
Himachal Pradesh	2291.4	3570.6	4199.8	2594.6	4327.7	8463.1	4460.4
Jammu and Kashmir***	1517.4	1241.2	1492.7	2041.9	1972.9	1966.5	1939.8
Jharkhand	NA	1242.1	1010.7	2308.7	3145.3	3487.6	3030.4
Karnataka	3888.6	4056.4	4348.9	4742.6	5112.1	5142.0	5211.6
Kerala ***	2749.8	2189.4	2639.4	2846.7	3441.4	3786.7	3822.0
Madhya Pradesh***	1478.1	3036.4	3693.6	3694.6	4981.1	5555.2	5781.9
Maharashtra	6285.4	7288.5	7771.0	8299.3	9066.4	9092.3	8772.4
Manipur	857.9	687.6	469.7	537.9	773.7	282.7	1166.2
Meghalaya*, ***	903.1	1045.1	592.3	597.9	542.2	670.5	558.1
Mizoram**, ***	522.3	879.8	837.2	1358.0	626.3	883.7	1162.3
Nagaland*	259.9	166.6	296.9	316.0	239.1	238.7	238.4
Odisha	1532.0	1854.7	2533.9	2180.2	2843.1	2810.1	2505.2
Punjab	2340.2	2372.0	3063.0	2976.2	2715.2	3230.4	2893.5
Rajasthan	1564.8	2077.7	2309.5	2169.7	2600.7	3056.4	2893.5
Sikkim	NA	511.3	492.9	534.6	881.0	959.3	906.6
Tamil Nadu	2077.1	2571.0	2840.0	3199.9	3513.6	3630.2	3971.7
Telangana	1780.7	2152.0	1991.6	1939.9	1670.3	1686.7	1466.1
Tripura	3617.6	5352.0	4383.9	7138.0	4493.5	5683.5	3593.1
Uttar Pradesh	1421.6	1608.9	2095.7	2032.8	2047.3	2323.2	2549.3
Uttarakhand	722.2	1228.5	1329.9	1484.1	1892.7	1562.7	2896.6
West Bengal	3013.9	3245.6	3417.2	3796.9	4116.3	4528.6	5143.2
India (All States)	2703.2	3212.1	3581.6	3813.8	4162.4	4479.5	4624.2

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A47. Per capita Total Municipal Revenue for Municipal Corporations
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1792.7	2035.9	2074.6	2850.1	3148.2	3589.5	3385.6
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA
Assam	758.2	1309.5	1034.9	1029.6	747.4	1025.9	553.8
Bihar	344.3	458.1	497.6	1205.0	1071.9	913.8	1416.4
Chhattisgarh	418.3	1671.4	1630.2	1619.8	2653.0	3808.2	4306.7
Goa***	NA	10930.4	7011.9	7635.1	7946.5	8389.5	10338.5
Gujarat***	3850.5	4291.1	5861.7	6228.2	6087.3	7294.2	9404.8
Haryana***	2112.8	2680.7	2245.6	1447.6	2492.6	3542.1	3019.2
Himachal Pradesh	2147.1	3066.9	3490.4	2689.8	5621.4	13656.9	5821.0
Jammu and Kashmir***	1428.8	1266.4	1353.9	1962.1	1913.6	1963.6	1928.0
Jharkhand	NA	909.7	767.1	1786.4	3446.9	3188.1	3157.7
Karnataka	3552.7	3869.7	4088.6	4667.6	4907.2	5065.1	5230.7
Kerala ***	4118.4	2433.2	3109.6	3250.4	3855.6	4003.0	4100.2
Madhya Pradesh***	1597.8	3565.2	4065.8	4162.3	5472.9	5616.5	7160.2
Maharashtra	7416.8	8641.9	9176.6	9774.8	10651.0	10320.1	10118.1
Manipur	672.4	710.6	252.6	312.1	596.3	204.8	701.2
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	522.3	879.8	837.2	1358.0	626.3	883.7	1162.3
Nagaland*	NA	NA	NA	NA	NA	NA	NA
Odisha	1477.8	1256.3	2134.6	1892.9	2313.5	2576.5	2560.8
Punjab	2480.0	2618.3	3476.0	3500.6	3043.8	3700.6	3320.6
Rajasthan	1548.3	1783.3	2109.3	2176.1	2555.1	2826.4	2752.0
Sikkim	NA	470.1	456.6	472.3	696.0	888.6	837.1
Tamil Nadu	2068.0	2701.9	3456.1	4009.7	4284.9	4242.9	5381.2
Telangana	2385.1	2841.7	2609.8	2444.0	1933.0	2050.9	1760.8
Tripura	3579.9	5210.8	3165.1	7863.9	3475.5	4495.9	3610.0
Uttar Pradesh	1846.8	1958.2	2155.8	2068.0	2130.0	2507.9	2859.7
Uttarakhand	347.6	593.6	1047.4	1115.8	1377.9	1350.4	2193.8
West Bengal	4667.1	4832.5	4482.4	5109.1	5528.2	5855.2	6279.9
India (All States)	3402.9	4011.4	4363.2	4667.8	5015.3	5424.4	5782.5

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A48. Per capita Total Municipal Revenue for Municipal Councils
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	792.4	859.5	897.2	1503.6	1263.9	1593.7	1644.5
Arunachal Pradesh*, ***	NA	NA	643.3	648.4	406.2	1053.0	1475.7
Assam	1658.5	1176.3	1383.1	1582.6	664.0	1355.5	1445.1
Bihar	1357.1	1805.8	2006.8	2047.0	2465.7	2731.2	2695.9
Chhattisgarh	369.0	1013.6	1256.7	1142.9	1327.1	1952.0	1925.5
Goa***	NA	3038.6	1485.6	1345.9	1623.9	1923.3	2837.2
Gujarat***	2666.0	3478.9	4169.0	4219.6	4136.2	4482.2	4197.5
Haryana***	2712.8	2284.7	1377.6	1720.0	1776.9	2094.9	3867.1
Himachal Pradesh	1890.0	3778.5	4871.2	2628.4	3996.5	6437.2	3912.6
Jammu and Kashmir***	1636.4	1207.4	1679.0	2149.2	2052.5	1970.3	1955.6
Jharkhand	NA	2057.6	1463.6	3282.7	2210.9	3813.0	2798.7
Karnataka	4263.6	4223.3	4590.9	4740.7	5354.1	5192.1	5031.6
Kerala ***	1798.2	2019.8	2312.4	2565.9	3153.4	3636.3	3628.5
Madhya Pradesh***	1361.3	2520.4	3330.6	3238.3	4501.4	5495.4	4437.4
Maharashtra	3239.6	3606.5	3954.7	4311.0	4691.0	5695.0	4869.5
Manipur	1089.7	702.2	623.3	712.4	901.7	348.0	1525.2
Meghalaya*, ***	903.1	1045.1	592.3	597.9	542.2	670.5	558.1
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA
Nagaland*	441.8	327.8	464.9	513.4	459.4	456.4	449.9
Odisha	1392.7	2226.7	2733.7	2238.6	3217.4	3026.0	2417.1
Punjab	2345.0	2216.9	2706.5	2354.8	2363.6	2742.5	2519.1
Rajasthan	1594.5	2256.5	2306.4	1826.2	2116.7	2518.8	2432.5
Sikkim	NA	327.9	308.4	310.9	1148.8	967.8	959.3
Tamil Nadu	2435.7	2918.4	2450.7	2955.1	3512.6	3663.8	3035.3
Telangana	509.2	710.1	705.8	758.9	1023.4	836.7	795.5
Tripura	3074.8	4641.5	5011.9	5669.2	4265.1	6108.5	2815.1
Uttar Pradesh	1129.0	1352.5	2006.6	1972.2	1959.1	2132.2	2320.1
Uttarakhand	1212.0	1997.6	1618.3	1895.4	2351.6	1748.8	3818.7
West Bengal	1865.5	2147.3	2675.0	2889.3	3124.3	3603.2	4348.4
India (All States)	1992.6	2392.2	2698.8	2818.2	3115.7	3537.5	3421.3

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A49. Per capita Total Municipal Revenue for Nagar Panchayats
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	187.8	434.8	642.5	938.8	1033.5	1650.3	1373.4
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA
Assam	489.9	278.0	233.6	277.1	77.8	245.9	237.5
Bihar	2023.4	2692.4	2691.2	2745.1	2869.7	3067.1	3047.8
Chhattisgarh	297.7	847.4	763.4	737.7	1281.5	1787.2	1548.6
Goa***	NA	NA	NA	NA	NA	NA	NA
Gujarat***	NA	NA	NA	NA	NA	NA	NA
Haryana***	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	4751.3	3909.2	2736.6	2155.8	2418.9	4368.0	3475.2
Jammu and Kashmir***	NA	NA	NA	NA	NA	NA	NA
Jharkhand	0.0	1893.5	1931.8	4273.2	3148.5	5327.1	2534.4
Karnataka	5063.8	4952.8	5542.7	5503.3	5752.0	5618.9	6069.4
Kerala ***	NA	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA
Maharashtra	353.1	530.2	686.1	703.1	1717.9	3459.4	4176.3
Manipur	240.3	399.4	737.1	692.5	970.7	292.4	1486.8
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA
Nagaland*	119.8	42.3	167.4	163.9	69.5	71.0	75.4
Odisha	2025.4	2361.6	2997.4	2734.4	3175.3	2825.5	2596.2
Punjab	1302.2	1473.1	2104.7	2718.3	2339.3	2604.7	1934.3
Rajasthan	1562.2	2357.0	2615.4	2479.9	3120.5	3905.2	3537.2
Sikkim	NA	946.8	906.4	1124.1	1417.6	1286.4	1170.5
Tamil Nadu	1704.2	1960.3	2161.7	2018.8	2136.5	2499.1	2469.5
Telangana	70.0	159.7	178.4	1028.4	1331.3	1014.6	847.4
Tripura	6289.7	9501.3	10269.9	8479.8	12743.8	12247.1	6917.8
Uttar Pradesh	987.4	1285.7	2134.4	2073.3	2028.4	2268.7	2265.3
Uttarakhand	940.9	1817.4	1784.5	1951.5	2961.3	2013.9	3295.6
West Bengal	5088.3	4283.1	5322.3	4501.2	8629.7	7142.5	7833.9
India (All States)	1446.2	1803.9	2142.7	2130.4	2328.6	2721.3	2634.6

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A50. Per capita Own Revenue for all Urban Local Governments
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	839.7	977.1	1000.5	1132.7	1245.3	1489.6	1595.3
Arunachal Pradesh*, ***	NA	NA	0.7	19.1	17.9	49.9	84.3
Assam	243.2	275.7	314.9	335.7	405.8	466.3	388.4
Bihar	43.4	57.7	66.8	211.3	77.9	96.0	138.9
Chhattisgarh	NA	860.3	1020.6	1119.4	1608.5	1655.6	1761.9
Goa***	NA	1777.4	1381.3	1363.4	1476.3	1563.1	1683.1
Gujarat***	1232.2	1324.0	1600.0	1841.2	1940.9	2159.6	3533.1
Haryana***	689.5	626.5	657.2	358.3	746.1	768.2	832.5
Himachal Pradesh	750.4	1093.0	1059.2	948.2	1284.4	1272.8	1377.5
Jammu and Kashmir***	185.2	189.4	183.8	183.2	196.9	190.2	173.6
Jharkhand	NA	118.1	106.8	166.9	211.7	306.5	263.9
Karnataka	814.1	1052.5	1062.2	1203.5	1256.0	1410.1	1393.3
Kerala ***	848.7	650.0	702.8	741.3	801.0	883.5	885.7
Madhya Pradesh***	907.8	1345.7	1632.5	1606.3	1979.4	2161.9	2470.4
Maharashtra	5119.4	6056.7	6395.6	6849.1	7322.8	6849.1	5730.4
Manipur	21.0	22.5	26.8	38.9	35.2	46.4	51.8
Meghalaya*, ***	371.0	360.5	378.4	423.3	385.2	376.0	333.5
Mizoram**, ***	10.2	101.9	33.5	41.5	95.8	149.2	125.3
Nagaland*	184.3	166.6	199.3	218.0	216.8	214.9	218.2
Odisha	206.9	204.7	231.7	242.7	286.4	356.7	255.7
Punjab	1757.2	1902.3	2237.6	2106.9	2131.6	2274.8	2373.2
Rajasthan	606.7	926.4	988.0	790.8	883.5	826.1	940.9
Sikkim	NA	307.4	287.1	315.5	323.3	389.1	378.4
Tamil Nadu	762.8	851.8	977.0	1025.6	1089.1	1073.5	1184.4
Telangana	1039.1	1274.1	1297.3	1230.6	1090.4	1056.9	965.0
Tripura	193.8	187.2	216.5	1870.7	252.1	271.4	193.8
Uttar Pradesh	205.0	225.0	225.6	298.2	321.1	356.8	348.4
Uttarakhand	153.0	113.7	166.8	208.7	220.1	277.9	321.6
West Bengal	755.5	911.1	897.0	861.1	935.8	975.3	1024.2
India (All States)	1345.9	1615.4	1744.0	1849.2	1994.1	1993.0	1975.0

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A51. Per capita Own Revenue for Municipal Corporations
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1221.1	1389.5	1455.6	1610.8	1752.1	2155.5	2221.2
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA
Assam	507.0	476.0	531.7	567.8	747.4	845.7	553.8
Bihar	33.9	45.1	52.7	364.2	57.7	92.7	183.2
Chhattisgarh	NA	1043.0	1236.8	1390.1	2140.0	2155.3	2293.7
Goa***	NA	6713.2	5775.4	5623.1	4881.0	5694.4	5795.4
Gujarat***	1644.1	1727.7	2141.5	2504.5	2651.3	2972.7	5153.0
Haryana***	707.8	777.3	863.3	448.1	980.6	1022.2	1058.2
Himachal Pradesh	1282.1	1493.3	1943.3	1506.8	2411.8	2135.1	2360.9
Jammu and Kashmir	129.2	143.7	138.9	115.0	115.1	111.5	123.8
Jharkhand	NA	141.2	121.1	198.5	259.0	346.7	286.4
Karnataka	1131.3	1512.7	1501.9	1705.7	1772.9	1987.3	1970.6
Kerala ***	1129.9	783.8	853.0	896.5	963.1	1090.5	1109.0
Madhya Pradesh***	1018.2	1542.3	1835.6	1878.5	2146.9	2414.1	2970.1
Maharashtra	6523.6	7745.0	8178.4	8703.7	9290.8	8615.2	7152.8
Manipur	28.0	24.8	31.9	47.7	39.3	52.0	56.4
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	10.2	101.9	33.5	41.5	95.8	149.2	125.3
Nagaland*	NA	NA	NA	NA	NA	NA	NA
Odisha	188.2	307.7	319.6	339.4	433.8	528.3	361.3
Punjab	1993.8	2093.7	2552.0	2449.8	2455.5	2641.8	2699.2
Rajasthan	762.5	910.4	937.4	958.8	1081.5	1059.8	1123.1
Sikkim	NA	294.5	278.4	283.1	305.4	333.3	326.2
Tamil Nadu	956.6	1072.3	1276.3	1376.0	1462.2	1403.2	1639.9
Telangana	1367.9	1649.2	1700.9	1545.9	1369.7	1325.9	1159.2
Tripura	230.8	210.8	244.4	3147.6	289.8	309.5	202.4
Uttar Pradesh	324.6	357.1	354.2	508.6	539.8	624.8	610.0
Uttarakhand	32.1	36.0	89.1	170.8	183.2	255.3	324.5
West Bengal	1304.3	1650.9	1528.6	1410.7	1569.9	1581.8	1680.7
India (All States)	2081.4	2495.4	2653.7	2818.3	2995.7	3047.3	2994.7

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A52. Per capita Own Revenue for Municipal Councils
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	466.3	564.7	533.7	646.1	723.0	787.5	961.9
Arunachal Pradesh*, ***	NA	NA	0.7	19.1	17.9	49.9	84.3
Assam	328.2	495.6	586.7	618.1	664.0	738.8	741.6
Bihar	79.4	105.6	121.5	127.6	134.6	139.0	144.7
Chhattisgarh	NA	615.5	779.8	783.4	824.5	958.8	1020.4
Goa***	NA	1231.7	895.5	892.4	1099.9	1106.3	1228.4
Gujarat***	523.3	629.4	668.2	699.8	718.4	760.5	745.7
Haryana***	654.6	339.0	264.5	187.3	299.3	284.5	402.5
Himachal Pradesh	545.6	1008.0	695.0	763.8	824.4	945.2	969.6
Jammu and Kashmir	260.2	250.8	244.0	274.6	306.8	295.9	240.5
Jharkhand	NA	57.7	71.6	91.3	99.4	232.6	223.7
Karnataka	369.4	399.8	441.8	496.1	529.4	597.0	564.2
Kerala ***	653.2	556.9	598.3	633.4	688.3	739.6	730.4
Madhya Pradesh***	800.2	1154.0	1434.5	1340.7	1815.9	1915.8	1982.9
Maharashtra	1062.6	1164.8	1237.0	1494.3	1619.3	1727.3	1578.5
Manipur	15.9	21.7	24.8	34.7	34.8	45.9	52.8
Meghalaya*, ***	371.0	360.5	378.4	423.3	385.2	376.0	333.5
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA
Nagaland*	367.4	327.8	401.8	441.4	435.6	427.8	428.5
Odisha	232.9	135.9	177.3	177.7	188.8	252.4	182.3
Punjab	1635.3	1787.0	1947.2	1733.7	1791.4	1917.2	2074.9
Rajasthan	491.5	997.7	1126.4	665.1	720.8	646.2	815.8
Sikkim	NA	174.2	156.2	148.1	312.6	422.1	438.9
Tamil Nadu	658.5	733.3	774.2	819.9	860.1	904.8	910.8
Telangana	359.7	516.1	476.1	493.0	444.8	435.9	518.1
Tripura	147.9	159.2	185.2	198.7	194.8	216.9	179.6
Uttar Pradesh	126.3	138.9	138.0	142.8	160.5	164.1	160.3
Uttarakhand	323.0	208.5	305.9	307.4	313.8	345.6	357.1
West Bengal	379.9	404.4	464.6	484.9	501.1	560.0	574.7
India (All States)	528.6	623.6	678.4	688.0	762.9	822.3	840.3

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A53. Per capita Own Revenue for Nagar Panchayats
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	105.0	237.4	260.4	331.0	436.4	530.0	521.6
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA
Assam	40.7	53.1	58.9	65.5	77.8	108.4	84.2
Bihar	22.5	29.9	34.6	49.9	53.5	58.2	62.1
Chhattisgarh	NA	474.2	504.1	514.8	575.1	634.3	675.1
Goa***	NA	NA	NA	NA	NA	NA	NA
Gujarat***	NA	NA	NA	NA	NA	NA	NA
Haryana***	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	317.5	413.6	461.1	336.4	499.1	548.1	726.7
Jammu and Kashmir	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	84.3	78.6	99.6	108.2	152.1	174.2
Karnataka	231.7	250.7	277.8	300.1	317.8	373.5	448.9
Kerala ***	NA	NA	NA	NA	NA	NA	NA
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA
Maharashtra	185.6	251.3	202.4	305.0	565.1	816.5	1105.3
Manipur	13.5	12.6	7.4	9.9	8.5	10.3	10.5
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA
Nagaland*	43.3	42.3	43.3	45.9	48.2	50.8	56.2
Odisha	185.6	129.9	156.4	173.2	176.8	205.3	186.6
Punjab	739.9	1173.7	1614.9	1749.1	1724.2	1654.2	1711.5
Rajasthan	478.2	884.2	935.9	653.4	735.5	639.8	781.5
Sikkim	NA	542.3	499.6	688.1	422.7	613.0	549.4
Tamil Nadu	529.5	586.4	662.2	622.9	671.1	667.5	667.5
Telangana	55.4	79.5	35.0	655.7	549.3	530.6	579.2
Tripura	134.9	143.2	156.3	194.5	237.3	242.2	196.1
Uttar Pradesh	75.2	80.2	92.3	105.8	119.0	100.6	98.2
Uttarakhand	181.2	182.9	78.2	54.8	79.0	154.2	179.6
West Bengal	84.6	87.3	131.8	212.7	292.0	287.8	279.1
India (All States)	267.0	372.5	410.7	395.8	436.5	443.2	484.4

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A54. Per capita Property Tax Revenue for all Urban Local Governments
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	383.3	467.2	454.3	492.4	552.2	570.7	618.0
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA
Assam	94.1	154.8	175.4	181.7	232.5	272.0	199.1
Bihar	9.7	12.9	9.6	9.9	13.6	18.1	62.8
Chhattisgarh	NA	184.0	257.8	223.5	547.7	638.1	679.1
Goa***	NA	365.3	392.8	451.3	513.1	469.1	549.5
Gujarat***	357.4	375.7	440.3	465.7	489.1	560.1	1911.5
Haryana***	135.3	257.5	335.9	109.6	486.3	531.2	76.4
Himachal Pradesh	229.9	302.8	267.4	243.7	420.7	369.5	422.9
Jammu and Kashmir	NA	NA	NA	NA	NA	NA	NA
Jharkhand	NA	23.0	20.8	51.1	57.0	163.8	144.4
Karnataka	442.6	660.1	636.2	762.7	859.7	946.8	949.0
Kerala ***	271.6	213.0	229.0	251.6	267.0	286.9	310.9
Madhya Pradesh***	154.4	209.0	227.2	241.6	290.8	371.7	506.6
Maharashtra	1103.3	1148.9	1215.8	1359.5	1656.0	1633.2	1512.2
Manipur	0.5	1.2	1.6	1.8	2.1	3.3	3.6
Meghalaya*, ***	137.0	137.5	144.7	138.1	149.0	146.1	144.9
Mizoram**, ***	NA	74.7	NA	0.6	35.9	65.8	72.7
Nagaland*	NA	NA	NA	NA	NA	NA	NA
Odisha	91.3	65.4	70.3	88.3	89.8	129.6	95.7
Punjab	178.9	193.0	239.9	163.0	219.3	193.7	214.6
Rajasthan	39.5	43.4	46.0	61.8	101.8	96.5	100.7
Sikkim	NA	NA	NA	NA	NA	NA	NA
Tamil Nadu	310.8	353.4	377.4	403.8	411.0	447.4	487.4
Telangana	563.4	647.5	697.1	656.7	606.6	561.6	522.4
Tripura	19.5	19.9	24.6	30.5	30.1	69.3	46.4
Uttar Pradesh	99.3	107.0	108.4	153.8	166.0	173.0	168.9
Uttarakhand	42.8	42.9	72.9	86.3	91.4	126.0	156.0
West Bengal	326.6	468.7	377.8	392.5	446.9	453.4	499.9
India (All States)	361.5	421.8	444.0	483.5	572.7	599.0	688.2

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A55. Per capita Total State Transfers for all Urban Local Governments
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	272.9	305.5	352.9	444.0	511.6	502.9	468.8
Arunachal Pradesh*, ***	NA	NA	642.6	460.3	388.3	287.3	1391.4
Assam	578.1	506.5	407.1	448.5	NA	253.0	237.9
Bihar	799.8	1064.2	1089.4	1262.8	1314.6	1325.2	1352.5
Chhattisgarh	33.1	93.2	48.3	45.6	54.1	90.2	83.5
Goa***	NA	871.7	429.6	343.5	444.4	479.6	841.2
Gujarat***	1615.4	2003.4	2532.4	2488.7	2210.8	2652.3	2635.7
Haryana***	1422.1	1696.3	1007.3	992.0	1305.8	1857.3	2004.5
Himachal Pradesh	876.3	1150.0	1237.5	1343.7	1998.7	2512.9	2108.1
Jammu and Kashmir	1116.1	957.5	1114.4	1702.1	1683.2	1661.1	1625.6
Jharkhand	NA	981.8	714.6	1291.2	1962.0	1708.3	1517.2
Karnataka	2710.1	2598.4	2716.5	3095.0	3381.9	3065.1	3246.8
Kerala ***	861.2	960.5	1172.3	1349.5	1835.5	2096.5	2073.0
Madhya Pradesh***	312.3	1287.6	1554.1	1666.7	1922.5	2109.1	2442.8
Maharashtra	241.3	289.8	444.7	278.2	576.1	936.3	771.7
Manipur	80.5	237.0	255.1	282.8	361.1	62.3	509.0
Meghalaya*, ***	88.1	116.0	139.0	119.9	123.8	291.1	125.6
Mizoram**, ***	130.4	113.6	196.8	176.7	175.5	116.0	500.5
Nagaland*	NA	NA	9.7	71.6	22.3	23.8	20.2
Odisha	797.4	1063.1	1408.5	1353.8	1610.0	1761.0	1689.3
Punjab	10.9	61.5	29.0	49.6	25.4	55.2	48.3
Rajasthan	700.9	789.7	826.7	1079.8	1165.2	1273.3	1275.5
Sikkim	NA	171.9	192.7	204.3	113.2	208.0	214.5
Tamil Nadu	831.4	983.4	916.7	957.0	916.7	1002.8	1070.4
Telangana	552.8	719.6	543.1	660.0	436.1	376.8	401.8
Tripura	1230.7	1489.2	1913.4	2125.2	2075.2	2323.3	1837.2
Uttar Pradesh	806.0	940.2	1378.2	1506.4	1355.3	1383.9	1445.6
Uttarakhand	486.8	1021.7	987.0	1137.5	1022.5	929.3	1767.6
West Bengal	1039.2	1189.0	1367.1	1748.4	1877.6	1909.4	1939.5
India (All States)	837.6	1029.5	1165.0	1269.3	1344.2	1462.2	1496.7

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A56. Per capita Total Central Transfers for all Urban Local Governments
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	43.3	NA	NA	438.3	225.1	407.5	330.2
Arunachal Pradesh*, ***	NA	NA	NA	169.0	NA	715.8	NA
Assam	NA	NA	NA	NA	NA	NA	NA
Bihar	248.1	330.1	368.9	391.9	565.1	594.4	732.8
Chhattisgarh	215.8	241.6	230.8	120.0	294.1	899.2	902.7
Goa***	NA	NA	9.6	19.5	23.3	163.7	547.6
Gujarat***	84.2	133.9	179.6	237.1	390.0	670.6	601.6
Haryana***	207.8	221.6	282.3	191.0	194.3	418.3	474.1
Himachal Pradesh	664.8	1327.5	1903.2	302.7	1044.7	4677.4	974.7
Jammu and Kashmir	104.8	8.6	116.2	75.9	23.9	52.2	76.1
Jharkhand	NA	138.9	188.8	816.8	968.8	1393.5	1234.4
Karnataka	274.6	347.3	407.7	319.1	390.8	568.5	476.4
Kerala ***	963.0	578.9	764.3	755.9	804.9	806.7	863.3
Madhya Pradesh***	101.0	152.2	127.0	8.5	328.2	421.0	397.0
Maharashtra	218.5	238.3	154.0	274.8	154.6	276.7	230.9
Manipur	738.5	411.3	163.4	211.4	361.5	173.4	588.3
Meghalaya*, ***	392.8	488.4	15.9	54.7	NA	NA	NA
Mizoram**, ***	381.7	664.3	606.9	1139.8	355.1	618.4	536.5
Nagaland*	75.6	NA	76.3	26.3	NA	NA	NA
Odisha	434.0	482.9	766.1	481.4	807.5	530.5	427.4
Punjab	32.0	197.3	150.2	433.7	349.6	264.2	389.8
Rajasthan	170.3	221.4	289.6	177.0	421.1	788.6	526.9
Sikkim	NA	15.1	5.4	9.8	121.5	362.2	313.6
Tamil Nadu	138.2	159.5	203.4	207.3	332.5	525.7	531.4
Telangana	188.8	158.3	151.2	49.3	143.8	253.0	99.2
Tripura	849.6	1370.6	622.1	1095.4	708.8	1071.8	201.1
Uttar Pradesh	40.6	125.6	304.8	50.5	237.7	334.1	461.0
Uttarakhand	82.4	93.1	176.0	137.9	650.1	355.5	807.4
West Bengal	598.6	823.8	974.9	938.8	1112.5	1434.5	1972.5
India (All States)	200.6	248.0	295.8	282.8	377.9	548.1	554.0

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A57. Per capita Central Transfers: CFC Grants for all Urban Local Governments
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	43.3	NA	NA	438.3	225.1	407.5	330.2
Arunachal Pradesh*, ***	NA	NA	NA	99.3	NA	715.8	NA
Assam	NA	NA	NA	NA	NA	NA	NA
Bihar	85.7	114.0	126.4	127.4	264.9	287.2	419.1
Chhattisgarh	94.2	107.7	148.3	49.6	130.4	520.3	351.2
Goa***	NA	NA	9.6	11.3	3.6	163.7	547.6
Gujarat***	66.4	75.9	81.6	97.7	230.6	316.3	354.2
Haryana***	125.8	63.0	165.1	93.3	124.4	267.0	369.4
Himachal Pradesh	340.8	514.0	388.6	296.2	316.1	439.6	382.2
Jammu and Kashmir	42.9	8.6	NA	NA	NA	NA	NA
Jharkhand	NA	68.8	146.8	419.5	326.0	542.6	468.4
Karnataka	181.2	243.4	288.5	169.1	217.0	363.1	315.5
Kerala ***	138.4	213.3	245.6	320.8	365.2	334.2	534.2
Madhya Pradesh***	101.0	152.2	127.0	8.5	328.2	421.0	397.0
Maharashtra	65.8	87.5	87.8	141.4	94.1	196.6	173.8
Manipur	58.4	82.7	87.2	182.3	321.8	157.8	245.4
Meghalaya*, ***	392.8	488.4	15.9	54.7	NA	NA	NA
Mizoram**, ***	381.7	664.3	606.9	1139.8	355.1	618.4	536.5
Nagaland*	75.6	NA	76.3	26.3	NA	NA	NA
Odisha	136.2	170.3	170.9	178.8	561.2	402.0	356.1
Punjab	29.2	117.4	49.6	271.8	210.7	141.9	216.5
Rajasthan	117.8	167.6	215.6	116.2	319.9	427.6	371.5
Sikkim	NA	15.1	5.4	9.8	121.5	362.2	313.6
Tamil Nadu	94.0	107.5	109.2	131.3	223.9	389.5	168.5
Telangana	102.9	117.3	150.8	24.2	128.3	203.8	77.8
Tripura	376.9	92.6	230.6	453.0	248.4	311.9	172.8
Uttar Pradesh	40.6	125.6	304.8	50.5	237.7	334.1	461.0
Uttarakhand	82.4	93.1	108.1	45.6	292.2	132.1	456.4
West Bengal	44.6	97.1	103.3	140.7	138.0	294.2	713.0
India (All States)	83.0	117.8	152.6	133.8	213.2	319.2	331.9

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A58. Per capita Central Transfers: Other Central Transfers for all Urban Local Governments
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	NA	NA	NA	NA	NA	NA	NA
Arunachal Pradesh*, ***	NA	NA	NA	69.7	NA	NA	NA
Assam	NA	NA	NA	NA	NA	NA	NA
Bihar	162.4	216.1	242.5	264.4	300.2	307.2	313.7
Chhattisgarh	121.6	133.9	82.5	70.3	163.7	378.9	551.5
Goa***	NA	NA	NA	8.2	19.8	NA	NA
Gujarat***	17.8	58.0	98.0	139.4	159.4	354.4	247.5
Haryana***	82.0	158.7	117.2	97.7	69.9	151.3	104.7
Himachal Pradesh	324.0	813.5	1514.6	6.4	728.6	4237.9	592.6
Jammu and Kashmir	61.9	NA	116.2	75.9	23.9	52.2	76.1
Jharkhand	NA	70.1	42.0	397.3	642.8	850.9	766.0
Karnataka	93.4	103.9	119.2	150.0	173.8	205.4	160.9
Kerala ***	824.6	365.6	518.6	435.1	439.7	472.5	329.1
Madhya Pradesh***	NA	NA	NA	NA	NA	NA	NA
Maharashtra	152.6	150.8	66.2	133.4	60.6	80.1	57.1
Manipur	680.1	328.6	76.2	29.1	39.7	15.6	343.0
Meghalaya*, ***	NA	NA	NA	NA	NA	NA	NA
Mizoram**, ***	NA	NA	NA	NA	NA	NA	NA
Nagaland*	NA	NA	NA	NA	NA	NA	NA
Odisha	297.8	312.5	595.2	302.6	246.4	128.5	71.3
Punjab	2.8	79.9	100.6	161.8	138.8	122.3	173.4
Rajasthan	52.5	53.7	74.0	60.8	101.1	361.1	155.5
Sikkim	NA	NA	NA	NA	NA	NA	NA
Tamil Nadu	44.2	51.9	94.2	76.0	108.7	136.2	362.8
Telangana	86.0	41.0	0.5	25.1	15.5	49.2	21.4
Tripura	472.7	1278.0	391.5	642.3	460.4	759.9	28.4
Uttar Pradesh	NA	NA	NA	NA	NA	NA	NA
Uttarakhand	NA	NA	67.9	92.3	357.9	223.4	351.0
West Bengal	554.1	726.8	871.6	798.2	974.5	1140.3	1259.5
India (All States)	117.6	130.3	143.1	149.0	164.6	228.9	222.1

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A59. Per capita Total Expenditure for all Urban Local Governments
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	1590.1	1446.7	1532.2	1685.5	2168.2	2402.7	2540.4
Arunachal Pradesh*, ***	NA	NA	NA	5.9	3.0	67.8	76.1
Assam	807.9	1118.4	942.6	975.0	785.4	1002.0	982.4
Bihar	258.8	344.3	427.2	395.8	648.9	897.0	1113.4
Chhattisgarh	NA	2560.2	3181.5	3312.3	2690.1	2511.3	2672.6
Goa***	NA	3192.2	1997.2	1703.8	2006.3	2308.0	3249.0
Gujarat***	2609.2	3384.6	3818.5	4303.0	4580.8	4332.4	4785.3
Haryana***	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	2251.5	2849.0	3239.7	4012.4	3684.3	4955.3	5335.3
Jammu and Kashmir***	779.1	1019.4	966.7	1170.0	1339.1	1338.5	1602.5
Jharkhand	NA	298.6	361.7	769.4	962.6	1322.9	845.2
Karnataka	2309.0	2516.6	2582.4	2634.5	2792.4	3202.3	3198.1
Kerala ***	2216.2	1225.8	1591.2	1749.0	1576.0	1586.3	2583.9
Madhya Pradesh***	2115.6	2319.2	2684.8	2909.9	3263.1	3837.2	4190.9
Maharashtra	5646.4	6411.4	6430.2	7239.1	7542.9	7823.9	7854.2
Manipur	207.7	391.4	396.5	558.8	747.9	403.1	820.7
Meghalaya*, ***	777.1	759.9	875.3	805.8	693.2	683.6	569.7
Mizoram**, ***	581.5	629.2	922.0	958.3	797.4	837.7	1802.5
Nagaland*	179.7	178.3	193.0	189.1	199.4	188.7	192.3
Odisha	1158.6	1566.9	2029.5	1896.0	2124.0	2321.7	1982.1
Punjab	2188.9	2259.7	2863.7	2836.9	2654.4	3133.1	2746.5
Rajasthan	943.3	1496.6	2171.4	1896.5	1949.4	2023.0	2299.4
Sikkim	NA	447.9	483.5	598.8	589.4	628.7	728.2
Tamil Nadu	1866.4	2339.2	2897.4	3518.1	4325.7	3607.0	3455.1
Telangana	1536.9	1637.9	1714.8	1885.0	1794.1	1428.0	1454.1
Tripura	1611.2	4111.6	2307.7	3177.3	2879.1	2679.3	1705.5
Uttar Pradesh	1185.9	1159.3	1384.2	1758.6	2078.0	2046.6	2228.8
Uttarakhand	1214.0	1184.6	1160.7	1225.2	1635.3	1564.1	2035.6
West Bengal	2544.4	2377.8	2539.8	2731.1	2949.5	3094.1	3497.7
India (All States)	2221.9	2542.6	2793.4	3117.6	3377.5	3429.4	3569.9

No Municipal Corporation in the state, ** No Municipal Council in the state, *No Nagar Panchayat in the state

**Table A60. Per capita Revenue Expenditure for all Urban Local Governments
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	809.5	829.7	903.5	1037.5	1164.0	1300.0	1400.9
Arunachal Pradesh*, ***	NA	NA	NA	5.9	3.0	67.8	76.1
Assam	478.5	572.4	543.5	591.7	499.7	721.5	706.2
Bihar	192.3	255.9	332.0	307.1	529.9	725.6	929.5
Chhattisgarh	NA	1029.6	1137.0	1145.9	1179.3	1182.2	1258.1
Goa***	NA	1561.1	1258.4	1269.2	1501.0	1557.8	1688.0
Gujarat***	1452.8	1619.2	1735.1	1873.0	2064.1	2168.9	2457.9
Haryana***	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	2251.5	1803.4	1915.8	1661.9	1974.8	2506.2	2698.5
Jammu and Kashmir***	672.6	884.4	830.6	1046.1	1186.6	1229.7	1502.0
Jharkhand	NA	118.2	177.3	238.4	232.9	279.8	73.2
Karnataka	1171.7	1277.7	1599.7	1663.5	1378.5	1798.5	1702.9
Kerala ***	1651.8	1045.8	1313.4	1437.5	1271.6	1213.2	1892.5
Madhya Pradesh***	1070.1	1173.1	1315.3	1440.3	1612.5	1952.0	2127.0
Maharashtra	3616.3	4210.5	4177.9	4730.1	4967.5	5482.2	5262.8
Manipur	149.2	141.5	146.1	193.3	211.1	245.3	314.6
Meghalaya*, ***	479.3	486.5	560.7	490.7	476.4	470.0	414.8
Mizoram**, ***	140.6	312.2	447.9	435.3	344.7	520.7	744.8
Nagaland*	144.6	143.0	157.5	153.3	163.7	154.6	156.2
Odisha	455.7	1031.5	1241.8	1208.9	1316.3	1491.2	1246.4
Punjab	1466.0	1610.2	1722.2	1875.5	1929.0	2059.4	2057.6
Rajasthan	428.4	607.1	660.0	690.6	742.6	775.9	776.1
Sikkim	NA	376.4	409.5	447.9	505.7	526.7	616.7
Tamil Nadu	1136.8	1305.0	1609.9	1771.8	1947.0	1922.7	2092.0
Telangana	1026.0	1071.3	1004.8	1069.6	1073.9	991.8	771.8
Tripura	458.5	556.6	696.7	767.4	900.7	876.4	1142.8
Uttar Pradesh	832.4	859.8	919.2	1061.8	1278.9	1330.8	1441.4
Uttarakhand	497.4	488.4	830.0	854.1	947.1	930.0	1150.5
West Bengal	1331.2	1200.2	1255.7	1297.4	1448.5	1383.7	1471.9
India (All States)	1335.4	1506.0	1614.2	1783.2	1900.4	2061.6	2106.0

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A61. Per capita Capital Expenditure for all Urban Local Governments
2011-12 to 2017-18**

(Rs.)

State	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	780.6	617.0	628.6	648.0	1004.2	1102.7	1139.5
Arunachal Pradesh*, ***	NA	NA	NA	NA	NA	NA	NA
Assam	329.3	546.0	399.1	383.2	285.7	280.5	276.1
Bihar	66.4	88.4	95.2	88.7	119.0	171.4	183.9
Chhattisgarh	NA	1530.6	2044.5	2166.4	1510.8	1329.1	1414.5
Goa***	NA	1631.1	738.8	434.6	505.2	750.2	1561.0
Gujarat***	1156.3	1765.4	2083.5	2430.1	2516.7	2163.5	2327.4
Haryana***	NA	NA	NA	NA	NA	NA	NA
Himachal Pradesh	NA	1045.7	1323.9	2350.4	1709.4	2449.1	2636.8
Jammu and Kashmir***	106.5	135.0	136.2	124.0	152.6	108.8	100.5
Jharkhand	NA	180.4	184.5	531.0	729.7	1043.1	772.0
Karnataka	1137.3	1238.9	982.7	971.0	1413.9	1403.7	1495.2
Kerala ***	564.5	180.0	277.7	311.5	304.4	373.1	691.4
Madhya Pradesh***	1045.4	1146.1	1369.5	1469.5	1650.6	1885.2	2063.9
Maharashtra	2030.1	2200.8	2252.3	2509.0	2575.4	2341.7	2591.5
Manipur	58.4	249.9	250.4	365.5	536.8	157.8	506.1
Meghalaya*, ***	297.9	273.4	314.6	315.1	216.8	213.6	154.9
Mizoram**, ***	440.8	317.0	474.0	523.0	452.7	317.0	1057.7
Nagaland*	35.2	35.3	35.5	35.8	35.7	34.1	36.1
Odisha	702.9	535.4	787.7	687.1	807.7	830.5	735.7
Punjab	722.8	649.5	1141.5	961.4	725.4	1073.7	688.9
Rajasthan	514.9	889.5	1511.4	1205.9	1206.8	1247.1	1523.3
Sikkim	NA	71.5	74.0	150.9	83.7	102.0	111.4
Tamil Nadu	729.6	1034.3	1287.5	1746.3	2378.7	1684.4	1363.1
Telangana	511.0	566.6	710.0	815.4	720.2	436.3	682.3
Tripura	1152.7	3555.0	1611.0	2409.9	1978.4	1802.9	562.7
Uttar Pradesh	353.5	299.5	465.0	696.8	799.1	715.8	787.4
Uttarakhand	716.6	696.2	330.7	371.1	688.2	634.1	885.1
West Bengal	1213.2	1177.6	1284.1	1433.7	1501.1	1710.4	2025.7
India (All States)	886.5	1036.6	1179.3	1334.4	1477.0	1367.8	1464.0

*No Municipal Corporation in the state, ** No Municipal Council in the state, ***No Nagar Panchayat in the state

**Table A62. Gross State Domestic Product (GSDP) at current prices
2010-11 to 2017-18**

(Rs crore)

State	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Andhra Pradesh	319864.0	379402.0	411403.7	464271.5	524976.0	600298.0	695491.0	803873.0
Arunachal Pradesh	9021.0	11062.7	12546.7	14580.2	17956.8	18549.4	20258.6	22892.2
Assam	112688.0	143174.9	156864.2	177745.2	195723.1	227958.8	254340.8	287405.1
Bihar	203555.0	247144.0	282367.9	317101.3	342950.9	369469.4	425887.9	487628.5
Chhattisgarh	119420.0	158073.8	177511.3	206833.2	221142.3	234212.4	262263.4	291680.7
Goa	33605.0	42366.7	38120.0	35921.1	47814.2	55053.9	62660.8	70806.7
Gujarat	521519.0	615606.1	724495.4	807623.2	921773.1	1029009.7	1162286.5	1313383.8
Haryana	260621.0	297538.5	347032.0	400662.1	437462.1	485184.0	547396.1	618557.6
Himachal Pradesh	57452.0	72719.8	82819.8	94764.2	103772.3	114239.4	126020.2	136198.2
Jammu and Kashmir	58073.0	78255.5	87137.7	95618.7	98369.8	117186.5	126846.5	143336.6
Jharkhand	127281.0	150917.6	174723.7	188566.7	218525.2	206612.8	235560.2	255270.7
Karnataka	410703.0	606009.8	695413.0	816666.2	913923.0	1045182.0	1156002.0	1311297.0
Kerala	263773.0	364047.9	412313.0	465041.2	512564.0	561545.6	621699.8	702520.7
Madhya Pradesh	263396.0	315561.6	380924.8	439483.4	479939.0	542750.0	647303.7	731453.1
Maharashtra	1049150.0	1280369.4	1459628.4	1649694.8	1780721.0	1986721.2	2257031.7	2496505.4
Manipur	9137.0	12914.6	13747.8	16182.0	18129.1	19530.7	21065.9	23804.4
Meghalaya	14583.0	19917.7	21872.0	22938.2	23234.5	25117.0	27228.0	30218.0
Mizoram	6388.0	7258.7	8361.9	10293.4	13509.4	15138.9	17613.2	19902.9
Nagaland	11759.0	12176.8	14121.3	16611.7	18400.7	19523.9	21487.5	24280.9
Odisha	197530.0	230987.1	261699.6	296475.4	314267.1	330873.8	377201.8	415981.7
Punjab	226204.0	266628.3	297733.8	332146.9	355101.8	390087.4	428339.9	484024.1
Rajasthan	338348.0	434836.6	493551.2	551031.0	615694.8	683758.1	759234.5	840262.7
Sikkim	7412.0	11165.1	12338.4	13861.9	15406.7	18033.9	20020.5	22247.9
Tamil Nadu	584896.0	751485.8	854825.4	968530.5	1072678.0	1176500.0	1270490.2	1427073.9
Telangana	263898.0	359434.1	401593.6	451580.4	505848.8	577902.1	659073.5	752230.3
Tripura	17868.0	19208.4	21663.2	25592.8	27422.4	34368.3	38836.2	44972.3
Uttar Pradesh	600286.0	724050.4	822392.9	940356.4	1011789.7	1137210.0	1250213.0	1375607.0
Uttarakhand	83969.0	115327.6	131612.9	149074.4	161438.9	177163.0	191886.0	214033.0
West Bengal	460959.0	520485.0	591464.4	676848.1	718081.7	797299.8	879167.0	1020857.6
India (GDP)	7784115.0	8736329.0	9944013.0	11233522.0	12467959.0	13771874.0	15362386.0	17095005.0

Source: RBI Handbook of Statistics, MOSPI

Note: GDP at market prices for all the years is taken at current prices for the base year 2011-12 except for 2010-11 where the base year is taken as 2004-05. GDP at market prices taken at current prices for both the base years is accessed from <https://dbie.rbi.org.in/DBIE/dbie.rbi?site=publications> on 15th March 2019. GSDP for all the years is for the base year 2011-12 at current prices except for 2010-11. For year 2010-11, GSDP at current prices is taken for the base year of 2004-05. The GSDP for both the base years is accessed from <http://mospi.nic.in/data> on 23rd January 2019.

Table A633. 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	Devolution Recommended to Local Bodies (consolidated)	Remarks
1	Andhra Pradesh								
	1 st SFC	22.6.1994	31.5.1997	35	29.11.1997	6	1997-98 to 1999-2000	160.32 Cr/p.a.	
	2 nd SFC	8.12.1998	19.8.2002	44	31.3.2003	7	2000-01 to 2004-05	626.61 Cr/p.a.	
	3 rd SFC Reconstituted	16.1.2003	29.1.2008	61	Not Submitted	Under consideration	2005-06 to 2009-10	489.38 Cr/p.a.	
		23.12.2004							
4 th SFC	5.1.2015	NA				2020-21 to 2025-26	NA		
	8.2.2018								
2	Arunachal Pradesh								
	1 st SFC	22.9.2005	30.4. 2008.	31	Under consideration		Nil	Nil	Source: Schedule 1A provided to 14 FC
	2 nd SFC (Chairman appointed) 2 SFC Constituted	23.8.2012	30.6.2014	22	Yet to implemented	N.A	2015-20		
		18.1.2013							
3 rd SFC	under process								

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	Devolution Recommended to Local Bodies (consolidated)	Remarks
3	Assam								
	1 st SFC	23.6.1995	29.2.1996	8	18.3.1996	1	1996-97 to 2000-01	114.53 Crore	
	2 nd SFC	18.4.2001	18.8.2003	28	7.2.2006	30	2001-02 to 2005-06	301.34 Crore	
	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	4015.82 Crore	
	4 th SFC	23.4.2010	Interim report 25.03.2011	21	13.07.2011	4	2011-12	4906.28 Crore	One year award period reduced and 5 SFC constituted for synchronization with FC
			Final Rep 18.2.2012		07.02.2014	24	2012-13 to 2015-16		
	5 th SFC	5.3.2013	Target date: 30.09.2014	45	(cabinet 22.05.2017) , ATR on 20.06.2017	6	2016-17 to 2019-20	6679.86 Crore	
Revisit: 29.10.2015		05.12.2016							
4	Bihar								
	1 st SFC	23.4.1994	Not submitted		Not submitted		N.A	NA	Reconstituted several times because of transfers, retirements of members or chairman. 5 IRs submitted between September ,2001 and November 2003 All 5 IRs of 2 SFC were Incorporated in the Report
	2 nd SFC	2.6.1999	Nov 2003 5 IRs Submitted No Final Report	54	N. A.				
	3 rd SFC	20.7.2004	Nov. 2004	4	26.3.2007	29	2007-11		
	4 th SFC	25.6.2007	26.6. 2010	36	30.08.2011	14	2011-15	2508 crore (2011-15)	
	5 th SFC	13.12.2013	30.01.2016	25	24.02.2016	1	2015-2020	3086.17 crore (2015-16)	
								From Topic Notes; Latest report available	

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	Devolution Recommended to Local Bodies (consolidated)	Remarks
5	Chhattisgarh								
	1 st SFC	22.8.2003						6%	
	Reconstituted	14.7.2004	15.5.2007	45	29.7.2009	26	2007-12		
	2 nd SFC	23.7.2011	March 2013	20	17.7.2013	4	2012-17	8%	Latest report available
	3 rd SFC	1.20.2016			N.A		2017 -21	NA	
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 and data furnished to FFC by state governments
	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	Constituted in 2015 ; appointment of 3rd SFC was pending since 2008-09			N.A				
7	Gujarat								
	1 st SFC	15.9.1994	October 1998	46	28.8.2001	28	1992 - 93 to 1995-96	NA	Chairman resigned after 6 months. New Chair after 2 yrs. Did not recommend much devolutions, assignments or grants-in-aid. ToR on 4.5.2011 2 Members wef 21.6.2012 Full time MS wef 4.5.2011
	2 nd SFC	19.11.2003	June 2006	31	30-Mar-11	57	2005-06 to 2009-10		
	3 rd SFC	2.2.2011	December, 2013	34	Yet to be Placed		2010-11 to 2014-15		
8	Haryana								
	1 st SFC	31.5.1994	31.3.1997	34	4.9.2000	42	1997-98 to 2000-01	100.5 crore	
	2 nd SFC	6.9.2000	30.9.2004	48	13.12.2005	3	2001-02 to 2005-06	100 crore	
	3 rd SFC	22.12.2005	31.12.2008	36	1.9.2010	20	2006-2007 to 2010-11	1330.25 crore	SFC devolution @ 2% of SOTR is being devolved from the time of 3rd SFC
	4 th SFC	16.4.2010	30.06.2014	50	13.03.2015	9	2011-12 to 2015-16	2070.97 crore	Latest report available
	5 th SFC	26.05.2016	13.09.2017	16	Under consideration		2016-17 to 2020-21		

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	Devolution Recommended to Local Bodies (consolidated)	Remarks
9	Himachal Pradesh								
	1 st SFC	23.4.1994	30.11.1996	34	5.9.2000	30	1996 - 2001	88.42 crore	
	2 nd SFC	25.5.1998	24.10.2002	29	26.6.2003	8	2002-07	229.51 crore	
	3 rd SFC	26.5.2005	2.11.2007	29	4.6.2008	7	2007-2012	451.3 crore	
	4 th SFC	20.5.2011	January 2014	31	12th August, 2014.	7	2012-2017	858.96 crore	Latest report available
	5 th SFC	19-11-2014	January, 2018	38	Awaited		2017-2022	1705.84 crore	
10	Jammu & Kashmir								
	1 st SFC	24.04.2001	27.5.2003	25	2004-05	12	2005 onwards	-	
	2 nd SFC	27.08.2007	30.11.2010	39	Under Consideration			-	
11	Jharkhand								
	1 st SFC	28-01-2004	16-04-2009	64	23-06-2015	74		-	
	2 nd SFC	28-01-2009	Not Submitted	N.A				-	
	3 rd SFC	28-01-2014	N.A				-		

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	Devolution Recommended to Local Bodies (consolidated)	Remarks
12	Karnataka								
	1 st SFC	10.6.1994	8.5.1996	23	31.3.1997	10	1997-98 to 2001-02	36% of NLGORR (Non Loan Gross Own Revenue Receipts) to Urban Local Bodies.	
	2 nd SFC	25.10.2000	30.06.2002	20	29.6.2006	48	2005-06 to 2010-11	40% of NLNORR to the Urban Local Bodies Rs.5.00 crore to be common purpose fund each year shall be kept with Director, Municipal Administration for utilising the same for such common activities benefiting several ULBs.	
	3 rd SFC	28.8.2006	1.12.2009	39	31.10.2011	22	2011-12 to 2018-19	42% of Non-Loan Net Own Revenue Receipts (NLNORR) is assigned to Local Bodies. Out of 42%, 32% to PRIs and 10% to ULBs.	
	4 th SFC	21.12.2015	30.06.2016	6	Under Process			latest report available	
13	Kerala								
	1 st SFC	23.4.1994	29.2.1996	22	26.2.1997	12	1996-97 to 2000-01	4597.81 crore	
	2 nd SFC	23.6.1999	8.1.2001	19	7.1.2004	36	2001-02 to 2005-06	3948.89 crore	
	3 rd SFC	20.9.2004	23.11.2005	14	16.2.2006	3	2006-07 to 2010-11	12515 crore	
	4 th SFC	19.9.2009	Part-I 22.1. 2011	18	24.2.2011	1	2011-12 to 2015-16	Total Devolution is given as three components. 1. Development Fund - 19823 Crore. 2. Maintenance Fund - 4.5% of SOTR(t-2) in 2011-12, 5% of SOTR(t-2) in 2012-13 and 5.5% of SOTR (t-2) in the last three financial years. 3. General purpose fund - 3.5% of SOTR (t-2)	
			Part-II 31.3. 2011		22.3.2012				
	5 th SFC	17.12.2014	19/12/2015 (Part I)	15	7.2.2018	23	2016-17 to 2020-21	60625.64 crore (The FC grant shall also be given to Local Governments in addition to this.)	Latest report available
			11/03/2016 (Part II)						

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	Devolution Recommended to Local Bodies (consolidated)	Remarks
14	Madhya Pradesh								
	1 st SFC	25.2.1995	20.7.1996	17	20.7.1996	0	1996-2001	ULB 0.514 PRI 2.91	Discrepancy on ATR between 13 FC and Topic Notes to 14 FC
	2 nd SFC	17.6.1999	December 2003	54	14.3.2005	20	2001-2006	ULB 1.07 PRI 2.93	
	3 rd SFC	19.7.2005	11.1.2008	30	5.2.2010	18	2006-2016	ULB 1.00 PRI 4.00	Discrepancy between 3 SFC Report, 13 FC and Topic Notes; Latest report available
	4 th SFC	27.01.2012	31-01.2017	48	26.11.2017	11	2016-2020	ULB 2.00 PRI 5.50	
	5 th SFC	20.03.2017					2020-2025		
15	Maharashtra								
	1 st SFC	23.4.1994	31.1.1997	33	31.01.1997	0	1996-97 to 2000-2001	1. 10% of the professional tax collected by the state should be given to LBs 2. 66.67% of the demand of land revenue and cess thereon should be given to PRIs as advance grants. 3. Irrigation cess grant equal to 66.67% of the demand should be given to zilla parishads as advance grants. 4. 25% of net income from motor vehicle tax be given to PRIS? LBs.	
	2 nd SFC	22.6.1999	30.03.2002	33	30.03.2002	0	2001-02 to 2005-06	40% of state's tax, duties, trolls proceeds to the Lbs	
	3 rd SFC	15.1.2005	30.06.2006	17	30.06.2006	0	2006-07 to 2010-11	1. 2% of income, additionally on sanctioned grant 2. Increase 10% tax on taxes of building and land for every 3 years 3. Increase 35% gradually on road maintenance grant	
	4 th SFC	10.02.2011	16.07.2015	53	23.03.2018	32	2011-12 to 2015-16	40% of State tax /non tax revenue	Latest report available
	5 th SFC	28.03.2018	Report submission within 10 months of the notification of the commission being set up				2019-20 to 2024-25		

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	Devolution Recommended to Local Bodies (consolidated)	Remarks
16	Manipur								
	1 st SFC	22.4.1994	December 1996	32	28.7.1997	7	1996-97 to 2000-01	Flat devolution of Rs. 8.67 crore per annum to the local bodies (ULBs, PRIs & ADCs).	
	Reconstitution	31.5.1996			12.2.2005				
	2 nd SFC	3.1.2003	November 2004	23	13 th December 2005	13	2001-02 to 2005-06 (award period extended to 31.3.2010 further extended to 2013)	34.38% of 10% of State's share in central Taxes+ Own Tax+Non-Tax is to be devolved to the Local Bodies (ULBs, PRIs and ADCs).	
	3 rd SFC	18.2.2013	December 2014	22	24th June, 2015	6	1/4/2015 - 31/3/2020	10% of State's own revenue including State's share in Central Taxes and Duties.	
17	Meghalaya	Exempt under Article 243 M							
18	Mizoram								
	1 st SFC	30.9.2011	19.2.2015	37	4.5.2016	15	2015 - 2020	2016-17: Rs. 4967.82 lakh (15% of State Own Tax Revenue) 2017-18: Rs. 5965.62 lakh (15% of State Own Tax Revenue) 2018-19: Rs. 7250.05 lakh (15% of State Own Tax Revenue) 2019-20(Projected): Rs. 8466.15 lakh (15% of State Own Tax Revenue)	
19	Nagaland								
	1 st SFC	1.8.2008	22.10.2009	14	2012 March	29	1st April 2010 to 31st March 2015	Devolution have not been specified in the SFC report	Reports not available
	2 nd SFC	01.06.2013	not yet		not yet		1st April '15 to 31starch '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	Devolution Recommended to Local Bodies (consolidated)	Remarks
Delhi									
	1 st SFC	April 1995	1997	24	N.A	N.A	N.A	N.A	
	2 nd SFC	9.1.2001	April 2002	15					
	3 rd SFC	21.10.2004	Oct 2007	36					
	4 th SFC	14.10.2009							
20	Odisha								
	1 st SFC	21.11.1996	3.12.1998	25	9.7.1999	5	1998-99 to 2004-05	N.A	Latest report available
	2 nd SFC	5.6.2003	29.9.2004	15	11.8.2006	16	2005-06 to 2009-10	1059.15 crore	
	3 rd SFC	10.9.2008	30.1.2010	17	17.2.2011	12	2010-11 to 2014-15	4480.85 crore	
	4 th SFC	30.10.2013	Sep-14	11	16.02.2015	5	2015-16 to 2019-20	3291.85 crore	
	5 th SFC	5.5.2018	Likely to submit the report by April, 2019				2020-2025	N.A	
21	Punjab								
	1 st SFC	22.4.1994	31.12.1995	29	17.9.1996	9	1996-97 to 2000-01	1.8065 crore	20% of 5 taxes i.e. stamp duty, motor vehicle tax, electricity duty, entertainment tax, cinema shows.
	2 nd SFC	21.9.2000	15.02.2002	4	8.6.2002	17	2001-02 to 2005-06	4.1292 crore	4% of net proceeds from all state taxes.
	3 rd SFC	17.9.2004	28.12.2006	27	22.6.2007	6	2006-07 to 2010-11	8.6036 crore	4% of net proceeds from all state taxes.
	4 th SFC	5.11.2008	30.05.2011	30	08.05.2015	48	2011-12 to 2015-16	16.9585 crore	4% of net proceeds from all state taxes.
	5 th SFC	18.09.2013	23.06.2016	33	22.09.2017	15	2016-17 to 2020-21	45.4625 crore	4% of net proceeds from all state taxes.

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	Devolution Recommended to Local Bodies (consolidated)	Remarks
22	Rajasthan								
	1 st SFC	23.04.1994	30.12.1995	20	16.3.1996	3	1995-96 to 1999-2000	395.49 crore	
	2 nd SFC	07.05.1999	29.08.2001	28	26.3.2002	7	2000-01 to 2004-05	794.43 crore	
	3 rd SFC	15.09.2005	27.02.2008	29	17.3.2008	1	2005-06 to 2009-10	2230.97 crore	
	4 th SFC	13.04.2011	26.09.2013	28	20.02.2014	5	2010-11 to 2014-15	10183.96 crore	Latest report available
	5 th SFC	29.05.2015	Ist Interim Report on 15.09.2015 2nd Interim Report on 01.09.2016	16	02.09.2016	0	2015-16 2016-17	3271.81 crore 3689.66 crore	
23	Sikkim								
	1 st SFC	1.4.1998	16.8.1999	16	June 2000	10	2000-01 to 2004-05	1 per cent of net proceeds of all taxes	
	2 nd SFC	5.7.2003	30.9.2004	14	25.2.2005	5	2005-06 to 2009-10	1 per cent of State's tax Receipts	
	3 rd SFC	4.3.2009	27.3.2010	12	Mar-10	0	2010-11 to 2014-15	2 per cent of net proceeds of State Revenue	
	4 th SFC	15.7.2012	15-5-2013	10	November '2014	18	2015-16 to 2019-20	2.5 per cent of net proceeds of State Revenue comprising of tax and non-tax revenues	Latest report available
	5 th SFC	17.08.2016	31.07.2017	11	10.03.2018	8	2020-21 to 2024-25	4.5 per cent of net proceeds of State's Own tax revenues	
24	Tamil Nadu								
	1 st SFC	23.4.1994	29.11.1996	30	28.4.1997	5	1997-02	5519.16 crore	
	2 nd SFC	1.12.1999	21.5.2001	14	8.5.2002	12	2002-07	8715.88 crore	
	3 rd SFC	1.12.2004	30.9.2006	21	10.5.2007	8	2007-12	20343.87 crore	
	4 th SFC	1.12.2009	29.9.2011	22	14.5.2013	21	2012-13 to 2016-17	42598.75 crore	
	5 th SFC	1.12.2014	27.12.2016	24	24.03.2017	3	2017-23	69244.99 crore	Latest report available

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	Devolution Recommended to Local Bodies (consolidated)	Remarks
25	Telangana								
	1 st SFC	22-06-1994	31.05.1997	36	29.11.1997	6	1997-2000	160.32 crore	
	2 nd SFC	12.08.1998	19.08.2002	48	31.03.2003	7	2000-01 to 2004-05	626.61 crore	
	3 rd SFC	16.01.2003 & 29.12.2004	30.01.2008	37	07.06..2013	65	2005-06 to 2009-10	489.38 crore	
	4 th SFC	16-03-2015	Not yet submitted						
26	Tripura								
	1 st SFC	19.11.1998	17.9.1999	10	27.11.2010	134	1999-2000 to 2003-04	5.5% of State tax revenue	
	2 nd SFC	29.10.1999	Not submitted				2014-15 to 2017-18	7.5% recommended	
	3 rd SFC	27.01.2011	27.3.2013	12	Under process				
	4 th SFC	6.03.2013	Not submitted					Latest report available	
27	Uttar Pradesh								
	1 st SFC	April 1994	26.12.1996	32	20-01-1998	13	01-04-1997 to 27-04-2004	10% of net tax proceeds	
	2 nd SFC	25 th February, 2000	30.6.2002	28	28-07-2004	22	28-07-2004 to 14-02-2010	12.5% of net tax proceeds	
	3 rd SFC	23.12.2004	29.8.2008	44	15.2.2010	18	15-02-2010 to 31-03-2015	15% of net tax proceeds	
	4 th SFC	19.12.2011	December, 2014	36	23-03-2015	3	01-04-2015 to till date	15% of net tax proceeds	
	5 th SFC	Constituted in 2015	N.A				2015-2020		

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	Devolution Recommended to Local Bodies (consolidated)	Remarks
28	Uttarakhand								
	1 st SFC	31.3.2001	29.6.2002	15	3.7.2004	25	2001 to 2006	Rs.73.73 Crore	
	2 nd SFC	30.4.2005	7.6.2006	14	5.10.2006	4	2006 to 2011	10% of Gross Tax & Non Tax Revenue(-) Income from Forest, Mining, Power, Pension Contribution and Interest. Total Rs. 1373.70 Crore	
					24.3.2011	57			
	3 rd SFC	2.12.2009	13.6.2011	18	30/5/2012 (interim)	11	2011 to 2016	10.5% Own Tax Revenue Total in Rs. 3373.55 Crore	Latest report available
					16/03/2015 (final)	45			
	4 th SFC	02-02-2015	31-05-2016	15	(i) Financial recommendation on 27, March 2017 (ii) General recommendation yet to be presented in Vidhan Sabha		2016 to 2021	11% Own tax Revenue, Total Devolution in 2018-19 until Rs. 3662.85 Crore	
29	West Bengal								
	1 st SFC	30.5.1994	27.12.1995		19	22.7.1996	8	1996-97 to 2000-01	16% of net proceeds of all taxes
	2 nd SFC	14.7.2000	6.2.2002		18	15.7.2005	41	2001-02 to 2005-06	16% of net proceeds of all taxes subject to minimum amount of Rs 700 crore
	3 rd SFC	22.2.2006	31.10.2008		32	16.7.2009	9	01/04/2008-31/03/2013	Rs 800 crore and progressive increase at the minimum rate of 12% p.a. on a cumulative basis
	4 th SFC	30.4.2013	14.2.2017		46	N.A		01/04/2015-31/03/2020	For 2015-16, 2.5% of Projected State's Own Tax Revenue & from 2016-17 to 2019-20, progressive enhancement @ 15% p.a.

Source: Data submitted by the State Governments to the 15th Finance Commission, ASCI (2014) and other sources

¹ Time taken for submission of report by state finance commission is calculated from the date of initial constitution

Table A64. Account status for Urban Local Governments

S. No.		Andhra Pradesh	Assam
1	Status of accrual-based DEAS	Commissioner and Director of Municipal Administration stated (September 2017) that the Double Entry Accrual Based Accounting System (DEABAS) was being adopted in all the 110 ULBs.	Implemented by few of the ULBs, the details were not provided to CAG audit.
2	States Municipal Account Manual	NA	Accepted NMAM in March 2011
3	Primary Auditor	Director, State Audit (DSA), functioning under the administrative control of Finance Department, is the statutory auditor for ULBs under Andhra Pradesh State Audit Act, 1989	Director of Audit, Local Fund (DALF), Assam, established under the Assam Local Funds (Accounts & Audit) Act, 1930,
4	Authority that maintains the accounts of ULBs	NA	NA
5	Whether revised formats revised by CAG adopted for accounting purpose.	NA	NA
6	Latest year upto which accounts maintained	NA	NA
7	Details of audit accounting authority	NA	NA
8	Latest year upto which audit completed	2015-16	NA
9	Year of CAG Report	2018	2018
10	CAG Report and other observations	<ul style="list-style-type: none"> • The ULBs adopted the software developed by the Centre for Good Governance of Model Accounting System for maintenance of accounts • As per the information furnished (October 2017) by Director of State Audit, audit of annual accounts of 90 ULBs pertaining to earlier years was in arrears. DSA attributed delay in audit to non-production of records by ULBs. 	<ul style="list-style-type: none"> • Local bodies did not keep up to date accounts, indicating poor financial management. • No information on the present status of preparation of accounts i.e. up to which years the accounts were finalized, was available with the Director, Municipal Administration. • During the period covered in audit none of the test checked ULBs had prepared the annual accounts. Guwahati Municipal Corporation, however, prepared its annual accounts up to 2013-14. • Moreover, due to non-fulfillment of eligibility conditions by the ULBs viz., making available reliable data on ULBs receipt and expenditure and improvement of its own revenue, GoI did not release General Performance Grants (GPGs) to GoA for the period 2012-15. Due to non-receipt of the GPG, issues like preparation of annual accounts, improvement of own revenue remained unaddressed.

S. No.		Bihar	Chhattisgarh
1	Status of accrual-based DEAS	The Urban Development and Housing Department (UD&HD) notified (January 2014) the 'Bihar Municipal Accounting Rules, 2014' for preparation and maintenance of financial statements on accrual based Double Entry System in the municipalities (1 April 2014). It was observed that 13 test checked ULBs did not prepare the financial statements for the period 2012-16. The Executive Officers of the ULBs concerned replied that the financial statements would be prepared in future. However, The Additional Secretary, UD&HD stated (October 2016) that the ULBs were maintaining their accounts on both of the single entry and double entry system in parallel and as soon as the new Double Entry Accounting System is migrated in all aspect and runs smoothly, the old accounting system would be discontinued.	Urban Administration and Development Department (UADD) initiated the process of accrual accounting system. All Municipal Corporations, 28 out of 32 Municipal Councils, and 73 out of 127 Nagar Panchayats have implemented the accrual system of accounting. 20 administrative offices of UADD have also implemented accrual system of accounting.
2	States Municipal Account Manual	Section 86, 87 & 88 of the BMA, 2007 stipulate that the State Government shall prepare a Bihar Municipal Accounting Manual for implementation of accrual based Double Entry Accounting System. The Urban Development and Housing Department approved and notified Bihar Municipal Accounting Manual (21 March 2016) after nine years of enactment of BM Act, 2007.	NA
3	Primary Auditor	Section 91(1) of BM Act, 2007 provides that the accounts contained in the financial statement, including the accounts of special funds, if any, and the balance sheet shall be examined and audited by the Director Local Fund Audit (DLFA)	NA
4	Authority that maintains the accounts of ULBs	NA	Commissioner At Municipal Corporation And Chief Municipal Officer At Municipalities/ Nagar Panchayats
5	Whether revised formats revised by CAG adopted for accounting purpose.	NA	Yes
6	Latest year upto which accounts maintained	NA	2017-18
7	Details of audit accounting authority	NA	Chartered Accountant Firm
8	Latest year upto which audit completed	NA	2016-17
9	Year of CAG Report	2017	2014
10	CAG Report and other observations		• Number of ULBs for which Audits Fully Completed - 13 Municipal Corporations, 42 Municipalities, 108 Nagar Panchayats (in all 163 ULBs)

S. No.		Goa	Gujarat
1	Status of accrual-based DEAS	NA	The MCs and NPs have adopted the accrual based double entry accounting system since 2006-07
2	States Municipal Account Manual	NA	The draft Municipal Accounts Manual has been approved by the Government. The vetting by the Legislative and Parliamentary Affairs Department and publishing in the Government Gazette is however pending.
3	Primary Auditor	NA	Examiner Local Fund Accounts (ELFA) is the primary auditor of the accounts of ULBs under the provisions of the Gujarat Local Fund Audit (GLFA) Act, 1963.
4	Authority that maintains the accounts of ULBs	Accountant, Cashier, Commissioner / Chief Officer, Mayor / Chairperson	ULB Maintaining Account
5	Whether revised formats revised by CAG adopted for accounting purpose.	Not yet	As per Accrual Based Double Entry Accounting System
6	Latest year upto which accounts maintained	2017-18	Year 2015-16
7	Details of audit accounting authority	AG Audit & Directorate of Accounts, Goa	Examiner Local Fund Audit, Gujarat
8	Latest year upto which audit completed	2016-17	2015-16
9	Year of CAG Report	NA	2018
10	CAG Report and other observations	Number of ULBs for which accounts were fully updated - 1 Municipal Corporation and 13 Municipalities	<ul style="list-style-type: none"> • The annual accounts for the year 2016-17 in respect of 30 NPs are yet to be finalized • The accounts of test-checked ULBs for the year 2016-17 were not finalized till January 2018 • The Audit Report of Examiner Local Fund Accounts on Municipal Corporations (MCs) for the year 2011-12 onwards and in respect of Nagar Palikas (NPs) for the year 2013-14 onwards were yet to be placed before the State legislature.

S. No.		Himachal Pradesh	Jammu and Kashmir
1	Status of accrual-based DEAS	The ULBs were directed (April 2009) by the Director, Urban Development to adopt the double entry system of accounting. The ULBs test-checked during 2015-16 have maintained their accounts in double entry system.	Five ULBs had neither switched over to double entry/ accrual based accounting system nor prepared their annual accounts but had only prepared the monthly receipt and payment accounts. As a result, true and fair view of the financial affairs of these ULBs including position of assets and liabilities at the end of each financial year was not ascertainable. All the CEO/ EOs stated that necessary records will be prepared in future. No reply was furnished by SMC.
2	States Municipal Account Manual	NA	Chapter-11 of the J&K Municipal Accounting Manual 2011 envisages that each ULB shall prepare Annual Financial Statements (AFS)
3	Primary Auditor	The State Government issued (February 2008) a notification, according to which the Director, Local Audit Department (LAD) was required to prepare an annual plan for conduct of audit of ULBs.	NA
4	Authority that maintains the accounts of ULBs	The accounts of the ULBs are maintained by the ULBs itself at ULBs level	Local Fund Audit & Pensions, J&K
5	Whether revised formats revised by CAG adopted for accounting purpose.	Yes	Yes
6	Latest year upto which accounts maintained	2017-18	2016-17
7	Details of audit accounting authority	Director, Local Audit Department, HP. under the technical guidance and supervision of CAG	Director, Local Fund Audit & Pensions J&K
8	Latest year upto which audit completed	2017-18 (Partially)	2016-17
9	Year of CAG Report	2017	2017
10	CAG Report and other observations	<ul style="list-style-type: none"> • During test-check of records of two ULBs (Municipal Council: Sundernagar and Nagar Panchayat: Mehatpur), it was noticed that annual accounts for the last seven years had not been prepared by Municipal Council Sundernagar whereas annual accounts for the years 2013-14 to 2014-15 had not been prepared by Nagar Panchayat Mehatpur. The Secretary/ Executive Officer stated (July 2015-November 2015) that annual accounts will be prepared regularly in future. • Accounts have been updated upto 2016-17 in respect of all ULBs. 	

S. No.		Jharkhand	Karnataka
1	Status of accrual-based DEAS	As per section 112 of JM Act, 2011 the Municipal Commissioner or the EO shall prepare and maintain accounts of income and expenditure of the MC on Accrual Based Double Entry Accounting System. In 20 test-checked ULBs it was observed that only eight (Adityapur, Chas, Chatra, Gumla, Jamshedpur, Jugsalai, Mango and Pakur) had been preparing their Annual Accounts and of this, six ULBs had been preparing it on accrual basis while two had been preparing it on cash basis. Thus, in absence of annual accounts of 12 ULBs and failure in maintenance of accrual based accounts of two ULBs, financial position of those ULBs along with their Assets and Liabilities could not be verified.	As of 31 March 2017, all ULBs were preparing fund-based accounts in double entry system. BBMP was maintaining Fund Based Accounting System (FBAS) based on the Bengaluru Mahanagara Palike (Accounts) Regulations, 2001.
2	States Municipal Account Manual	Jharkhand Municipal Accounts Manual (JMAM), was also approved by the State Government in October, 2012 on the basis of National Municipal Accounts Manual which prescribed the procedure of accounting in ULBs.	The State Government brought out the Karnataka Municipalities Accounting and Budgeting Rules, 2006 (KMABR), based on NMAM with effect from 1 April 2006. KMABR was introduced in a phased manner in all ULBs except Bruhat Bengaluru Mahanagara Palike (BBMP).
3	Primary Auditor	Office of the Accountant General (Audit) (AG) is conducting audit of ULBs under Technical Guidance and Supervision (TGS) module as notified (October 2011) by the State Government after amendment of Bihar and Orissa Local Fund Audit Act, 1925 in March 2012.	Karnataka State Audit & Accounts Department and Accountant General, Karnataka
4	Authority that maintains the accounts of ULBs	ULB Itself	Urban Local Bodies
5	Whether revised formats revised by CAG adopted for accounting purpose.	Formats suggested in National Municipal Accounting Manual, 2012 have been majorly adopted in the state accounting manual called JMAM	As per National Accounting Manual
6	Latest year upto which accounts maintained	Completed upto 2016-17 and 2017-18 is ongoing	2016-17
7	Details of audit accounting authority	C.A. Firms	Karnataka State Audit & Accounts Department and Accountant General, Karnataka
8	Latest year upto which audit completed	2015-16	2016-17 - State Accounts Department, Karnataka; 2015-16 - Accountant General, Karnataka
9	Year of CAG Report	2017	2017
10	CAG Report and other observations		<ul style="list-style-type: none"> • For the year 2016-17, audit of 46 out of 270 ULBs were completed (October 2017) • Number of ULBs for which Accounts Fully Updated - 10 Municipal Corporations, 172 Municipalities, 88 Nagar Panchayats (in all 270 ULBs)

S. No.		Kerala	Madhya Pradesh
1	Status of accrual-based DEAS	NA	Conversion to double entry system was under process and monitoring was being done from State level.
2	States Municipal Account Manual	NA	GoMP published (April 2007) Madhya Pradesh Municipal Accounting Manual (MPMAM) for adoption of accrual basis accounting system by MCs from 1 April 2008. Test check of records of 63 ULBs during the year 2015-16 revealed that four ULBs prepared their budget and accounts as per MPMAM and 24 ULBs did not prepare their budget and accounts as per MPMAM but they were preparing their accounts as per the existing accounting rules of Madhya Pradesh Municipal Corporation, Act 1956 and Municipalities Act, 1961. Remaining 35 ULBs did not produce relevant records/information to Audit. In reply, UADD stated (August 2016) that MPMAM was implemented in 154 ULBs out of 379 ULBs of the State. Thus, only 41 per cent of ULBs could implement MPMAM as of August 2016, though it was adopted by State Government in April 2008.
3	Primary Auditor	Director, Kerala State Audit Department (KSAD)	The State Government has appointed (November 2001) Director, Local Fund Audit (DLFA) for audit of accounts of ULBs and who shall work under the Technical Guidance and Support (TGS) of the Comptroller and Auditor General (C&AG) of India.
4	Authority that maintains the accounts of ULBs	NA	NA
5	Whether revised formats revised by CAG adopted for accounting purpose.	NA	NA
6	Latest year upto which accounts maintained	NA	NA
7	Details of audit accounting authority	NA	NA
8	Latest year upto which audit completed	NA	NA
9	Year of CAG Report	2018	2017
10	CAG Report and other observations		<ul style="list-style-type: none"> • Audit noticed that budget estimates and accounts of the period 2011-12 to 2015-16 of MCs Indore, Ratlam and Rewa were prepared as per provisions of MPMAM. However, Municipal Corporation Dewas and all test checked Municipal Councils did not prepare its budget and accounts in prescribed format. Further, the annual accounts of Municipal Corporations Dewas, Indore, Ratlam and Rewa were not passed by the Corporation. • Accounts were not prepared as per provisions of MP Municipal Accounts Manual. Bank Reconciliation was not carried out in test checked MCs, which was fraught with the risk of misutilisation of fund. • Number of ULBs for which accounts were fully updated - 16 Municipal Corporations, 362 Municipalities (in all 378 ULBs)

S. No.		Maharashtra	Manipur
1	Status of accrual-based DEAS	As per the NMAM guidelines, all Municipal Corporations were to maintain their accounts on accrual basis from 2005-06. The Steering Committee constituted by the GoM also recommended (January 2007) implementation of accrual system of accounting in the ULBs.	Audit of records of five ULBs showed that the ULBs together received a sum of Rs 48.06 lakh during the period from 2008-09 to 2010-11 under XII FC Awards. Out of this fund, Rs 13.29 lakh was spent for creation of database and maintenance of accounts on accrual basis. However, neither database was created nor accounts were maintained in double entry accrual basis system in all five test checked ULBs as of September 2013. As such Rs 13.29 lakh incurred on creation of database and maintenance of accounts on accrual based system was unfruitful expenditure.
2	States Municipal Account Manual	The GoM adopted (July 2005) the NMAM for implementation from 2005-06. GoM published (January 2013) the Maharashtra Municipal Account Code, 2013 prescribing the procedure for maintenance of accounts of receipts and disbursements for the Municipal Councils only. No such Account Code was prepared by the Director, Municipal Administration (DMA) for the Municipal Corporations even after 11 years of adoption of NMAM for implementation from 2005-06. Further, the notification for the implementation of Maharashtra Municipal Account Code, 2013 was issued by GoM in November 2014 i.e. after a delay of nearly two years. Further information regarding maintenance of accounts as per Maharashtra Municipal Account Code, 2013 was awaited from the Department (February 2017).	The State Government also issued an order to all ULBs in March 2011 for adoption of NMAM in maintenance of their accounts with immediate effect. It was, however, observed in audit that none of the test-audited ULBs had adopted NMAM as of March 2014. All ULBs test-audited maintained only cash books, receipts and payments accounts. Thus, accounts of the ULBs do not depict their true and correct financial position.
3	Primary Auditor	Director, Local Fund Audit (DLFA) is the primary auditor of the accounts of local bodies and discharges duties and responsibilities as per the provisions of The Maharashtra Local Fund Act, 1930.	Director, Local Fund Audit (DLFA) is the primary auditor for ULBs and conducts audit of accounts of MCs, NPs and STC under Section 72(1) of the MMA, 1994.
4	Authority that maintains the accounts of ULBs	Account Officer of ULBs under the supervision of Chief Officer	NA
5	Whether revised formats revised by CAG adopted for accounting purpose.	Yes. CAG formats has been incorporated in Maharashtra Municipal Account Code 2013, which had been adopted by ULBs for accounting purpose.	NA
6	Latest year upto which accounts maintained	Financial Year 2016-17 (Accounts maintained by local body)	NA
7	Details of audit accounting authority	Directorate of Local Fund Accounts Audit Department, Local Fund Audit, 5th floor, Kokan Bhavan. CBD Belapur, Navi Mumbai- 400614	NA
8	Latest year upto which audit completed	Upto Financial Year 2013-14 audit completed & report being submitted to Urban Development Department.	NA
9	Year of CAG Report	2017	2015

		Maharashtra	Manipur
10	CAG Report and other observations	<ul style="list-style-type: none"> Information furnished by 17 of 26 Municipal Corporations (except Panvel) revealed that the accounts for the years 2015-16, 2014-15, 2013-14, 2012-13 and 2009-10 had been prepared by six, two, three, two and one Municipal Corporations respectively. Thus, preparation of accounts by ULBs was in arrears. Of the total 358 Municipal Councils including NPs, the Department furnished information of annual accounts in respect of 239 Municipal councils. Of these, one, two, five and 181 Municipal Councils had finalized their accounts for the years 2009-10, 2012-13, 2013-14 and 2015-16 respectively. 	NA

S. No.		Meghalaya	Nagaland
1	Status of accrual-based DEAS	NA	NA
2	States Municipal Account Manual	NA	NA
3	Primary Auditor	NA	NA
4	Authority that maintains the accounts of ULBs	Accountant of Municipal Boards under the Supervision and control of Chief Executive Officer/Executive Officer, Municipal Boards.	Accounts of ULBs are maintained and operated by concerned ULBs themselves
5	Whether revised formats revised by CAG adopted for accounting purpose.	NA	Yes
6	Latest year upto which accounts maintained	2017 - 18	2017-18
7	Details of audit accounting authority	Accountant General and Examiner of Local Account	Treasuries & Accounts, Nagaland
8	Latest year upto which audit completed	Upto 2016 - 17	2017-18
9	Year of CAG Report	NA	NA
10	CAG Report and other observations	NA	NA

S. No.		Odisha	Punjab
1	Status of accrual-based DEAS	Migration to double entry accounting system has been accomplished only in the mission cities (9 municipal corporations/municipalities) since financial year 2012-13. In other ULBs, cash based manual accounting system was prevailing (March 2017).	NA
2	States Municipal Account Manual	NA	<p>The draft manual was sent for review to M/s CRISIL who had been engaged for this purpose. M/s CRISIL has now re-submitted (September 2015) the draft manual after sorting out the discrepancies pointed out to it. The draft manual was being re-examined by the department. However, the fact remains that even after a lapse of more than 10 years, NMAM could not be adopted till September 2015. The reply of the department regarding the latest status of the manual was awaited (May 2016).</p> <p>The Department has now notified the Punjab Municipal Accounting Manual, 2017, prepared on the pattern of National Municipal Accounting Manual, 2004, recommended by the Ministry of Urban Development for implementation in ULBs, which will now be adopted by the ULBs for maintaining their accounts.</p>
3	Primary Auditor	The Director, Local Fund Audit (DLFA) is the primary Auditor of ULBs in the State	Examiner, Local Fund and Accounts has been empowered to conduct the audit of Municipal Corporation as per Section 176 (2) of the Punjab Municipal Corporation Act, 1976.
4	Authority that maintains the accounts of ULBs	Executive Officer of the concerned ULB maintains its accounts.	The accounts of the ULBs are maintained by the staff of ULBs under the supervision of Commissioner in the case of Municipal Corporations and Executive Officers in case of Municipal Councils & Nagar Panchayats.
5	Whether revised formats revised by CAG adopted for accounting purpose.	No	The formats revised by the CAG were circulated to all ULBs for adoption. The accounts of the ULBs are maintained as per the Punjab Municipal Account Code, 1930 till financial year 2017-18. Now, the Punjab Municipal Accounting Manual, 2017 will be adopted
6	Latest year upto which accounts maintained	2017-18	The Accounts of the ULBs are maintained on daily basis by the respective ULBs. The accounts upto the financial year 2017-18 has been completed & maintained by the ULBs
7	Details of audit accounting authority	The Director, Local Fund Audit (DLFA) conducts the audit of all ULBs as per Rule 20(h) of the Orissa Local Fund Audit rules, 1951	The Examiner, Local Fund Accounts, Punjab, a wing of the Finance Department of the State, is the statutory Audit Authority for auditing the accounts of ULBs.
8	Latest year upto which audit completed	2016-17	All the Municipal Corporations (Ten in numbers) and few selected Municipal Councils (approx. ten in numbers) - 2017-18 Majority of remaining Municipal Councils & Nagar Panchayats - 2016-17
9	Year of CAG Report	2018	2017

S. No.		Odisha	Punjab
10	CAG Report and other observations	<ul style="list-style-type: none"> As against the Audit plan to certify 133 Accounts, 113 Accounts of ULBs were certified by the DLFA during 2016-17 	<ul style="list-style-type: none"> Number of ULBs for which Audits Fully Completed - 10 Municipal Corporations, 44 Municipalities, and 36 Nagar Panchayats (in all 90 ULBs) Though the accounts of the ULBs are required to be conducted on annual basis as per the provision of Punjab Municipal Account Code, 1930 but due to paucity of staff with statutory audit authority i.e. ELFA, the accounts of the ULBs are not being audited on annual basis. Further, the CAG of India under TG&S Scheme also conducts test audit of few selected ULBs on annual basis due to which the accounts are pending for audit in some of the ULBs for the past few years. There are two types of audit system prevalent in the ULBs. In all the Municipal Corporations (Ten in numbers) and few selected Municipal Councils (approx. ten in numbers), the statutory audit authority i.e. ELFA has pre-audit system of accounts, therefore, there accounts are audited upto date i.e. upto FY 2017-18. Whereas under post audit system of accounts by ELFA which is prevalent in majority of remaining Municipal Councils & Nagar Panchayats, the accounts are required to be audited annually after the completion of financial year. But due to shortage of staff, the annual audit of accounts of ULBs could not be done. As per latest position, audit of only 70-75 ULBs out of remaining 147 ULBs is complete upto FY 2016-17.

S. No.		Rajasthan	Sikkim
1	Status of accrual-based DEAS	The Local Self Government Department (LSGD) directed (December 2009) all ULBs to maintain the accounts on Accrual Based (Double Entry) Accounting System from 1 April 2010. The LSGD intimated (August 2017) that all the ULBs were maintaining the accounts on Accrual Based (Double Entry) Accounting System. However, Director, Local Fund Audit Department (LFAD) intimated (May 2017) that only 48 ULBs were maintaining the accounts on the above system.	Till date of audit, the accounts were maintained under the Double Entry System.
2	States Municipal Account Manual	Rajasthan Municipal Accounting Manual (RMAM) has been prepared	The Urban Development and Housing Department, Government of Sikkim, had drafted (March 2008) the Sikkim Urban Local Bodies Accounting Manual based on the NMAM. The Manual was in the process of approval by the Government.
3	Primary Auditor	The Director, Local Fund Audit Department (LFAD) is the Primary/ Statutory Auditor for Audit of accounts of the ULBs under Section 4 of the Rajasthan Local Fund Audit Act (RLFAD), 1954 and Rajasthan Local Fund Audit Rules, 1955	NA
4	Authority that maintains the accounts of ULBs	ULBs themselves	Senior Finance Officer at Gangtok Municipal Corporation and Municipal Executive Officer in all other ULBs. Statutory Audit of the Financial statement is carried out by Chartered Accountants. The TG&S is provided by CAG.
5	Whether revised formats revised by CAG adopted for accounting purpose.	Yes	The state Municipal Accounting Manual based on the National Municipal Accounting Manual is being followed.
6	Latest year upto which accounts maintained	2017-18 (Accounts adopted upto 2016-17)	2017-18
7	Details of audit accounting authority	A.G., Rajasthan and LFAD	CAG and Local Fund Audit, FRED
8	Latest Year upto which audit completed	2015-16	2016-17
9	Year of CAG Report	2018	2012
10	CAG Report and other observations	<ul style="list-style-type: none"> • Number of ULBs for which audits were fully completed - 13 Municipal Corporations, 42 Municipalities, 108 Nagar Panchayats (in all 163 ULBs) • Absence of timely finalisation of accounts in the prescribed formats, insignificant monitoring and lackadaisical approach in certification of accounts resulted in denial of correct accounting information to the stakeholders. During 2016-17, as against accounts of 190 ULBs required to be certified, accounts of only 122 ULBs (64 per cent) were certified by the LFAD. 	

S. No.		Tamil Nadu	Telangana
1	Status of accrual-based DEAS	Accrual-based accounting system is followed in all ULBs	Office of Commissioner & Director of Municipal Administration stated that the Double Entry Accrual Based Accounting System (DEABAS) was being adopted in all the 72 ULBs.
2	States Municipal Account Manual	Commissionerate of Municipal Administration (CMA) stated (December 2017) that consequent upon the introduction of NMAM, GoTN prepared a new Municipal Accounting Manual incorporating the principles laid down in NMAM, to suit the requirement of ULBs in Tamil Nadu on the principles of need base and not merely to coincide with NMAM. CMA further stated that accounts from 2014-15 were compiled based on this newly updated Municipal Accounting Manual adopting new accounting software created on the basis of new coding structure.	NA
3	Primary Auditor	GoTN entrusted (August 1992) the audit of ULBs to the Director of Local Fund Audit (DLFA)	Director, State Audit (DSA), functioning under the administrative control of Finance Department, is the statutory auditor for ULBs under Andhra Pradesh State Audit Act, 1989
4	Authority that maintains the accounts of ULBs	Financial Advisor in Chennai Corporation; AC (Accounts) in all other Corporations; Accountants in Municipalities; Executive Officer - Town Panchayats	NA
5	Whether revised formats revised by CAG adopted for accounting purpose.	Yes. Except Town Panchayats	NA
6	Latest year upto which accounts maintained	2017-18	NA
7	Details of audit accounting authority	Local Fund Audit Department & Accountant General	NA
8	Latest year upto which audit completed	2016-2017	NA
9	Year of CAG Report	2018	2018
10	CAG Report and other observations	<ul style="list-style-type: none"> • ULBs should finalise their annual accounts within three months after the end of the financial year. DLFA stated (December 2017) that all the 12 Municipal Corporations, 7 (out of 124) Municipalities and 36 (out of 528) Town Panchayats did not submit their accounts for the year 2016-17 to DLFA as of August 2017. 	<ul style="list-style-type: none"> • The ULBs adopted the software developed by the Centre for Good Governance of Model Accounting System for maintenance of accounts • Records of Jangaon Municipality showed discrepancies between annual accounts maintained manually and online

S. No.		Tripura	Uttar Pradesh
1	Status of accrual-based DEAS	NA	It was noticed in 21 test-checked ULBs (NNs:2, NPPs:8, NPs:11) that accrual based accounts on DEAS were not prepared in 17 ULBs and partially prepared in four ULBs. Further, quality and reliability criteria of the records could not be ascertained.
2	States Municipal Account Manual	NA	Uttar Pradesh Municipal Account Rules 2012 have been prepared and forwarded to GoUP for their approval. However, even after a lapse of more than 12 years, ULBs did not adopt NMAM (August 2016).
3	Primary Auditor	NA	The Director, Local Fund Audit (DLFA) is the primary auditor and empowered to conduct the audit of ULBs as per Uttar Pradesh Local Fund Audit Act, 1984
4	Authority that maintains the accounts of ULBs	ULBs	NA
5	Whether revised formats revised by CAG adopted for accounting purpose.	Yes	NA
6	Latest year upto which accounts maintained	2015-16	NA
7	Details of audit accounting authority	Two types of Audit are there. One by Audit Directorate of Govt. of Tripura and another by Auditor General, Govt. of India.	NA
8	Latest year upto which audit completed	2016-17	NA
9	Year of CAG Report		2018
10	CAG Report and other observations		<ul style="list-style-type: none"> • Out of 636 ULBs in the State, the audit of accounts of 570 ULBs was conducted by DLFA during 2015-16 • Monitoring and internal control was not sound as large amount of own funds was running into arrears in ULBs and accounting for utilisation of own funds was not proper.

S. No.		Uttarakhand	West Bengal
1	Status of accrual-based DEAS	NA	NA
2	States Municipal Account Manual	NA	NA
3	Primary Auditor	NA	NA
4	Authority that maintains the accounts of ULBs	NA	Accountant / Accounts & Finance Coordinator / Finance Officer / Chairman-in-Council or Mayor-in-Council
5	Whether revised formats revised by CAG adopted for accounting purpose.	NA	Yes
6	Latest year upto which accounts maintained	NA	2017-18
7	Details of audit accounting authority	NA	Examiner of Local Accounts , under Principal Accountant General, West Bengal
8	Latest year upto which audit completed	NA	2015-16
9	Year of CAG Report	NA	2015
10	CAG Report and other observations	<ul style="list-style-type: none"> Number of ULBs for which accounts were fully updated - 3 Municipal Corporations, 4 Municipalities, 2 Nagar Panchayats 	<ul style="list-style-type: none"> Number of ULBs for which accounts were fully updated - 1 Municipal Corporation and 17 Municipalities Out of 801 Annual Accounts of 127 ULBs up to the year 2012-13, 59 ULBs submitted 143 Annual Accounts till 31 March 2014. However, 658 Annual Accounts were outstanding as of 31 March 2014. The Annual Accounts of 78 ULBs are pending for six (68 ULBs) to seven years (10 ULBs). The Annual Accounts of Kolkata Municipal Corporation had been finalized up to the year 2012-13. Although ULBs dealt with substantial sums, budget preparation and accuracy in accounts continued to be lacking in most of the ULBs. Most ULBs failed to present accounts in time. Increasing liability of unpaid loans, non-adjustment of advances, loss of interest due to delay in deposit of provident fund subscription into the treasury and irregular maintenance of Cash Book indicated inadequate internal control and lack of monitoring to ensure proper accounting of substantial public funds spent by the ULBs.

Note: Data is not available for the states of Arunachal Pradesh, Haryana, and Mizoram.

Source: Data for rows 4 to 8 is obtained directly from the data furnished by the state government to FFC. The rest of the data for row 9 and 10 is obtained from CAG Audit reports on Local Bodies Government for respective states (cag.gov.in).

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