

THE IMPLICATIONS OF THE  
CONSTITUTION SEVENTY-FOURTH  
AMENDMENT FOR THE FINANCES  
OF MUNICIPALITIES

*An Interim Assessment*

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# THE IMPLICATIONS OF THE CONSTITUTION SEVENTY-FOURTH AMENDMENT FOR THE FINANCES OF MUNICIPALITIES

## An Interim Assessment\*

### I. Introduction

An extraordinarily large number of studies have been made over the past three decades on the finances of municipalities in India.<sup>1</sup> The primary message that has emerged from them is that the finances of municipalities are in shambles, and the State-municipal fiscal relations referring to the division of fiscal powers between the State and municipalities and State transfers to municipalities, arbitrary and ad-hoc. Suggestions have been made from time to time to put their finances on a sound footing, but little has happened to make any decisive impact on the financial position of the municipalities.

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<sup>1</sup> In addition to studies, a number of Commissions and Committees have deliberated on issues relating to the finances of municipalities. See, for details, National Institute of Urban Affairs, *Urban Local Bodies : A Summary of Recommendations of Selected Commissions, Committees and Conferences*, 1989, New Delhi.

The take-off point of this paper which also deals with the subject of municipal finances is Article 243Y of the Constitution Seventy-Fourth Amendment 1992 that requires each State to set up a State Finance Commission to "review the financial position of the municipalities" (as also of Panchayats under Article 243-I of the Constitution Seventy-Third Amendment), and make recommendations as to the principles which should govern -

- i. the distribution between the State and the municipalities of the net proceeds of taxes, duties, tolls and fees leviable by the State and the allocation between the municipalities of such proceeds;
- ii. the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the municipalities; and
- iii. the grants-in-aid to the municipalities from the Consolidated Fund of the State.

Importantly, Article 243Y does not limit the task of the State Finance Commissions to only setting out the principles, but extends to recommending measures for improving the financial position of municipalities, and dealing with such other matters as may be in the interest of sound finance of the municipalities.

There is, in addition, Article 243W of the Constitution Seventy-Fourth Amendment that impinges on the finances of municipalities, and consequently on the tasks of the State Finance Commissions. This Article lists out a schedule of functions and responsibilities which may be devolved on the municipalities in order to make them institutions of self-governments (Annex A). However, what functions and responsibilities should actually be assigned to municipalities in place of or in addition to what they already have is an issue that has been left for the State legislatures to decide. The task of the State Finance Commissions is then to "recommend such devolution of funds and/or financial powers as will enable the local bodies to discharge their functions and responsibilities".<sup>2</sup>

The setting up of the State Finance Commissions with tasks as wideranging as embodied in Article 243Y and the addition of Article 243W (Twelfth Schedule) to the Constitution is a watershed development and opens up a new chapter in the State-municipal fiscal relations. With these provisions, a stage has also been set for initiating reform measures in the functioning of the municipalities. At the minimum, it is to be expected that these provisions in the Constitution Seventy-Fourth Amendment will result in -

- i. a reappraisal of the functional responsibilities of the municipalities. The key question will be : should the municipalities continue to be concerned with the

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<sup>2</sup> See, I.S. Gulati, "Financial Devolution to Local Bodies : Role of State Finance Commissions", *Economic and Political Weekly*, October 1994, Bombay.

provision of civic services such as water supply, conservancy, street lighting, preventive health, public safety and public works, or assume responsibility for larger tasks such as urban forestry, poverty alleviation, and social and economic development which have so far been within the domain of the State governments, or carry out these responsibilities concurrently with the State governments?

- ii. Corresponding to (i) above, a re-examination of the State-municipal fiscal relations focusing on the (a) factors that should weigh in the assignment of taxes, duties, tolls and fees to the municipalities, (b) principles that should govern the distribution between the State and the municipalities of the proceeds of various taxes, duties, tolls and fees and their allocation between the municipalities; and (c) criteria that should determine the grants-in-aid from the State to the municipalities.<sup>3</sup>

The purpose of this paper is to initiate a debate on issues concerning the finances of municipalities in the context of the Constitution Seventy-Fourth Amendment.<sup>4</sup> Accordingly, this paper undertakes a "review of the financial position of the municipalities", identifies the nature of issues and problems that confront them,

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<sup>3</sup> There is a rich literature that wrestles with the question of why functions and/or powers are divided between the levels of governments and examines how that division should be determined at any given point of time. See, W.E. Oates, *Fiscal Federalism*, 1972, Harcourt Brace Jovanovich, New York.

<sup>4</sup> This paper is a part of a larger study on the Implications of the Constitution Seventy-Fourth Amendment on the Finances of Municipalities.

and then proceeds to put forward a set of propositions as these relate to the tasks of the State Finance Commissions.

The paper is based largely, though not wholly, on the finance data of 192 municipalities of various size categories, spread over in five States, namely, Andhra Pradesh, Assam, Gujarat, Maharashtra and West Bengal. While their names, population, and finance data are annexed (Annex C), a summary of the size and spatial distribution is given below:

States	Number of Sampled Municipalities in Population Size of			
	> 500,000	200,000 - 500,000	100,000 - 200,000	<100,000
Andhra Pradesh	2	10	22	20
Assam	0	0	2	19
Gujarat	4	2	9	48
Maharashtra	4	10	3	16
West Bengal	0	4	9	8
<b>Total</b>	<b>10</b>	<b>26</b>	<b>45</b>	<b>111</b>

Although the Constitutional position in respect of the intergovernmental division of functions and powers is established and known, it is necessary to reiterate three points in advance of reviewing the financial position of the municipalities. First : the Constitution Seventy-Fourth Amendment does not endow the municipalities with

any powers and responsibilities; it merely provides a schedule of functions and responsibilities. What powers and responsibilities should be assigned to the municipalities, as stated above, continue to be within the ambit of the State legislatures and the existing practice of treating all municipal powers and functions as *concurrent* remains undisturbed. As Abhijit Datta has noted in one of his recent papers: "the 74th Amendment does not attempt any functional decentralisation; instead, a list of 18 functional areas under a new 12th Schedule for possible devolution has been suggested".<sup>5</sup>

The Constitution lists out the powers and responsibilities of the Centre and the States in the Seventh Schedule, referred to as the "Union List" and the "State List". There is also a "Concurrent List" but the Centre has overriding powers in all matters in the "Concurrent List". Under the existing statutes, municipalities derive their functions and responsibilities from the "State List" (List II) and the "Concurrent List" provided in the Seventh Schedule of the Indian Constitution. The general practice is to divide up the State-level functions and delegate some of them to the municipalities. Furthermore, the State governments reserve the right to operate in the same functional areas.

Secondly, the Constitution does not assign any fiscal powers to the municipalities. Once again, municipalities derive these powers from the States who

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<sup>5</sup> See, Abhijit Datta, "Institutional Aspects of Urban Governance", mimeo, 1994.

have, under the Constitution, exclusive powers of levying certain taxes including taxes on sales and purchase of goods, land revenue and agricultural income tax, taxes on vehicles and on goods and passengers, luxuries and entertainment, stamp duties, taxes on trades, professions and callings, and taxes on lands and buildings.<sup>6</sup> Over the decades, however, municipalities have come to acquire a domain of its own (not exclusive competencies) comprising a set of functional and fiscal powers and responsibilities. Typically, the functional responsibilities include the provision of services comprising public health, water supply, conservancy and drainage, public safety, public works including road maintenance, primary education, recreational facilities, and a number of regulatory services. Fiscal domain, in the main, consists of property taxes, octroi (in selected States), a tax on vehicles, boats, and animals, advertisement taxes, entertainment taxes, and betterment levies. Municipal legislations in many States provide for a levy of duties on the transfer of property (Assam Municipal Act, 1956) or a surcharge on the duty imposed under the Indian Stamps Act, 1899 (Andhra Pradesh Municipalities Act, 1965), a profession tax (Andhra Pradesh Municipalities Act, 1965 and Bengal Municipalities Act, 1932 as modified upto January 1966), and entertainment taxes (Kerala Local Authorities Entertainment Tax 1961). The State governments have often taken over by executive orders or by modifications of the existing legislations taxes earlier delegated to the municipalities, and reallocated the proceeds, either in part or in full, to the municipalities. Furthermore, the State governments exercise control over the tax base and rates by

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<sup>6</sup> For details on the fiscal powers of the States, see, Amaresh Bagchi, "Intergovernmental Fiscal Relations : The Case of India and Indonesia", paper presented at the Seminar on Intergovernmental Relations in China, September 1994.



laying down the minima/maxima, with the result that the degree of fiscal autonomy and flexibility enjoyed by municipalities in this respect is, at best, minimal.

Finally, transfers from the State governments to municipalities are an established practice to meet the imbalance that exists between the expenditure responsibilities as determined by the functions assigned to them, and the finances that the municipalities are able to raise. Transfers serve several other purposes also. The system of transfers, however, varies inter-regionally, and has come to be questioned on a number of grounds including on grounds of arbitrariness and ad-hocism.<sup>7</sup>

It is in this context that we review below the finances of municipalities, beginning with an analysis of the own revenue component and following it up with an analysis of transfers to municipalities.

## **II. The Finances of Municipalities : A Review**

### *A. Own Revenues*

It is perhaps useful to begin by pointing out that the revenue importance of municipalities in the country's federal structure in terms of what they are able to raise with financial powers assigned to them is extremely low. By the criterion of revenue raised, municipalities in India are estimated to have raised in 1991-92, approximately Rs.39.0 billion. This amount is 4.6 per cent of the revenue raised by the Centre, and

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<sup>7</sup> A set of duties, functions and powers of municipalities in a sample of States is in Annex B.

8.05 per cent of the revenues raised by the States. Further, this amount is only 0.6 per cent of the country's GDP (at factor cost). Considering the fact that the municipal areas produce over 50 per cent of the country's GDP, it is evident that the municipalities are not able to establish effective linkages with activities carried out within their own jurisdictions, and thus remain peripheral to the Indian economy.<sup>8</sup>

<b>Table 2</b>		
<b>Revenues of the Centre, States and Municipalities</b>		
<b>Unit</b>	<b>Total (Rs. billion)</b>	<b>Per Capita (Rs.)</b>
<b>Centre*</b>	<b>833.2</b>	<b>986.8</b>
<b>States*</b>	<b>484.6</b>	<b>573.9</b>
<b>Municipalities#</b>	<b>39.0</b>	<b>205.3</b>
* Source: Finances of State Governments, 1993-94, reprinted from the RBI Bulletin, Feb. 1994.		
# Estimated (excluding transfers).		

Own revenues form an important component of the total revenue receipts of municipalities in India. These account for 55 per cent of the revenue receipts in Andhra Pradesh, 70.7 per cent in Assam, 88.9 per cent in Gujarat, 90.8 per cent in Maharashtra, and a bare 31.8 per cent in West Bengal (Table 3). Over the three year period 1990-91 to 1992-93, there has been little perceptible change in the share of own revenues in the revenue structure of municipalities. A closer review of the own

<sup>8</sup> Municipalities in some States, in particular, Gujarat and Maharashtra raise significantly large amounts and display strong linkages with the economy. They are evidently exceptions to this general observation.

revenue component shows several important features that deserve to be highlighted:

States	Own revenues by size class (Per cent of total revenue receipts)				All
	<100,000	100,000 - 200,000	200,000 - 500,000	>500,000	
Andhra Pradesh	40.3	55.5	53.1	59.5	55.1
Assam	68.6	78.2	-	-	70.7
Gujarat	84.4	88.3	86.5	89.9	88.9
Maharashtra	67.0	59.0	83.6	92.9	90.8
West Bengal	31.6	38.2	27.3	-	31.8

- i. *Inter-State differences in the per capita own revenues:* Of the five States which have furnished data on the finances of municipalities, the per capita own revenue in 1991-92 was Rs.737.5 in the municipalities of Maharashtra and Rs.441.4 in Gujarat. As against the high per capita own revenues in these octroi-levying States, the per capita is estimated to be Rs.43.5 in Andhra Pradesh, Rs.44 in Assam, and Rs.37.2 in West Bengal. Even after the exclusion of octroi receipts from the total revenue receipts, the per capita own revenues in the municipalities of Maharashtra are several times larger than in Andhra Pradesh and other States.

States	Per Capita Own Revenues in Municipalities of Different Population Size Groups				
	> 500,000	200,000 - 500,000	100,000 - 200,000	< 100,000	Total
Andhra Pradesh	54.3	35.2	39.6	40.2	43.5
Assam	-	-	66.4	39.3	44.0
Gujarat	587.5	336.9	267.7	198.7	441.4
Maharashtra	849.9	397.0	301.7	305.2	737.5
West Bengal	-	35.4	37.3	42.5	37.2
Gujarat*	231.7	157.8	127.3	89.7	180.9
Maharashtra*	410.4	124.5	88.2	127.8	342.9

\* Per capita excluding octroi.

ii. *Size class differences in the per capita own revenues:* The differences in the per capita own revenues between municipalities of different population size classes are extremely large, with the per capita revenues of smaller municipalities being uniformly low. In Gujarat, for instance, per capita own revenues of larger municipalities are 195 per cent higher than those of smaller municipalities. In Maharashtra, the per capita own revenue differential is nearly as large as in Gujarat, placing the smaller municipalities at a disadvantage in adequately tap their revenue potentials in comparison with the larger municipalities.

iii. *Intra size-class differences in the per capita own revenues:* Even within the same size class, variations in the per capita own revenues are significantly

large. As would be noted from the following table, the coefficients of variations in the total own revenues of smaller municipalities in the case of municipalities of less than 100,000 population happen to be as high as 0.50 in Andhra Pradesh, 0.60 in Assam, 0.37 in Gujarat, 0.80 in Maharashtra, and 0.38 in West Bengal. Municipalities in the other size classes also display considerable variations, suggesting that the same level of taxes and tax rates can produce spatially different levels of revenues.

States	Coefficients of variation			
	< 100,000	100,000 - 200,000	200,000 - 500,000	> 500,000
Andhra Pradesh	0.50	0.45	0.47	Too few frequency
Assam	0.60	0.03	-	- do -
Gujarat	0.37	0.34	0.18	- do -
Maharashtra	0.80	0.40	0.67	0.52
West Bengal	0.38	0.51	0.31	-

*There are thus three type of differences in the level of own revenues: differences between municipalities in the different States, between municipalities of different population size classes, and between municipalities of even the same*

*population size class.*<sup>9</sup> These differences which are nothing else but different forms of horizontal imbalances, are attributable to several factors:

- i. Inter-regional or inter-State differences in the fiscal domain of municipalities (Octroi levies are one example of the difference in the fiscal domain);
- ii. Differences in the tax base and tax rates, etc., of municipalities of different population size groups;
- iii. Differences in the level of efficiency with which municipalities use their resource raising powers; and
- iv. Uneven resource endowment resulting in different yield levels even with the application of the same tax base and tax rate.

Own revenues consist of property taxes, octroi, advertisement taxes, betterment levies, tax on vehicles, boats and animals, and a host of charges for the services, and fines and fees. Tax component, by and large, accounts for 60-80 per cent of the total own revenues, the balance being the non-tax component. Within the tax component, property taxes in the non-octroi States and octroi in the octroi levying States are the foremost taxes, yielding anywhere between 50-60 per cent of the own revenues. The

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<sup>9</sup> Different levels of public expenditure are said to be one of the main reasons for interretional migration of labour and capital.

total yield from property taxes is uniformly low. In 1991-92, the per capita yield from property taxes was Rs.55.4 in the municipalities of Andhra Pradesh, Rs.68.7 in Gujarat, Rs.117.3 in Maharashtra, and Rs.24.4 in West Bengal. The low level of yields from property taxes is hardly reflective of the dramatic escalation that has occurred over the past two decades in the real estate prices in the country. Property tax system has, however, remained unchanged, and continues to suffer from the widely known problems of a narrow base (exemption of a large number of properties from payment of property taxes)<sup>10</sup>, persistent undervaluation, high tax rates (ranging between 20-40 per cent of the rental values), and poor enforcement.

States	Share of property taxes in own revenues %			Per capita property taxes (Rs.)		
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
Andhra Pradesh	68.4	69.7	69.2	47.0	55.4	62.0
Assam	37.8	37.8	36.3	16.7	16.6	15.9
Gujarat (All)	14.7	15.6	14.3	56.1	68.7	68.3*
A	11.1	10.7	11.7	19.2	21.3	26.0
B	13.7	12.4	10.2	30.8	33.1	31.7
C	11.6	15.9	12.0	35.2	43.1	42.7
Maharashtra (All)	16.4	12.5	16.2	110.5	117.3	125.7
A	13.2	15.4	13.0	35.9	38.0	47.7
B	15.0	11.0	11.0	43.2	46.4	33.8
C	9.0	65.6	9.9	32.2	43.6	43.5
West Bengal	68.8		64.4	22.3	24.4	29.2

\* A refers to Municipalities of less of 100,000 population; B refers to Municipalities with population of 100,000 to 200,000; and C refers to Municipalities with population of 200,000 - 500,000.

<sup>10</sup> Suggestions have been made to introduce some form of presumptive taxes for such properties.

The share of other taxes in the total own revenues is insignificant, even though, prima facie, taxes such as advertisement and betterment levies may possess large potentials. Moreover, the structure of many of these taxes is overly cumbersome, and their continued relevance in the 1990s highly questionable. For instance, most municipalities in India have traditionally levied a tax on animals, boats and vessels, and vehicles which, notwithstanding the negligible yields, carries a complicated tax structure, involving different tax rates on four-wheeled vehicles, two-wheeled vehicles, carts driven by horses, carts driven by other animals, rickshaws, hand carts - separate tax rates for elephants, camels, horses/mules, bullocks, pigs, donkeys, goats, and other animals.

The non-tax component is perhaps the most disappointing feature of the revenues structure of municipalities having been grossly underutilised for augmentation of their own revenue base. It accounts in the aggregate for 28 per cent of the own revenue resources of the municipalities, indicating that the municipalities have neither been able to effectively put into use the concept of "users charges" nor adjust the various types of license fees, fines, etc. in line with the prevailing market rates. The share of non-tax sources has remained unchanged over the period 1990-91 to 1992-93; even in per capita terms, the change over the three-year period is insignificant (from Rs.86.34 to Rs.90.53) except in Gujarat where the income from this source has risen from Rs.77.9 to Rs.97.1.



*The central point with respect to own revenues is that these are fragmentary and markedly inadequate for meeting their total expenditure responsibilities. Municipalities in Andhra Pradesh, for instance, are able to meet out 53 per cent of their total revenue expenditure from their own revenues; the percentages in Assam and West Bengal are 79.6 and 29.9 respectively. The municipalities in Gujarat and Maharashtra are, however, differently placed as, in the aggregate, they are able to not only meet the total expenditure from their own revenues but also post small surpluses. The surpluses on revenue account, it needs to be noted, are a feature of only the larger municipalities and corporations, i.e., those which have populations of over 500,000. Municipalities in other size categories continue to be plagued by deficits, confirming the widespread prevalence of the problem of vertical fiscal imbalances.*

States	Per cent of expenditure financed by own revenues in municipalities of different population size groups				
	> 500,000	200,000 - 500,000	100,000 - 200,000	< 100,000	Total
Andhra Pradesh	54.5	53.1	54.1	47.8	53.5
Assam	-	-	86.2	77.5	79.6
Gujarat	120.4	87.5	105.1	86.3	112.2
Maharashtra	101.3	74.9	63.2	67.1	98.5
West Bengal	-	30.7	31.7	24.4	29.9

The problem of vertical imbalance caused by expenditure needs being greater than the revenue means is widespread among municipalities. Although this problem

persists even at other governmental levels, its consequences in terms of the degree of dependence of municipalities for meeting their revenue expenditure responsibilities are severe.

### *B. Transfers*

In India as elsewhere, transfers from the higher levels of governments are meant to bridge the imbalance or the gap between own resources and expenditure responsibilities. Only by accident do the revenue means equal the expenditure needs, and therefore, the imbalance and consequently, the intergovernmental transfers are integral features of all governmental systems. Meeting the imbalance is thus one of the primary purposes of transfers, other purposes being : ensuring minimum standards of public services and fulfilling the redistributive function. While these objectives are widely recognised, the issue is how to develop a non-distortionary system of transfers in order that it can meet the legitimate needs of municipal governments, ensuring simultaneously that it strengthens the tax collection efforts of the municipalities.

There are no reliable estimates in India on the volume of transfers that are made by the State governments to the municipalities. Crudely, these are placed at about 3.5 -3.8 per cent of the States' own revenues. In the aggregate, State transfers form about 35-36 per cent of the total revenue receipts of the municipalities. However, as in the case of own revenues, the relative importance of transfers in the States that constitute the sample varies as may be seen in the following table:

States	Share of transfers in total revenues		
	1990-91	1991-92	1992-93
Andhra Pradesh	46.8	45.0	44.5
Assam	27.1	29.3	28.4
Gujarat	12.8	11.1	10.6
Maharashtra	7.0	9.2	7.9
West Bengal	70.4	68.2	61.0

Transfers are central to the survival of municipalities in West Bengal, and, to an extent, these are important in Andhra Pradesh where about 45 per cent of the total expenditure responsibilities are met by transfers. The importance of transfers evidently is low in Gujarat and Maharashtra where, as shown earlier, in the aggregate, own revenues are able to meet out a greater part of the expenditure responsibilities.

Transfers take the form of shared taxes, duties and grants-in-aid. The form of dominant transfers differs from State to State. In Andhra Pradesh, the dominant form happens to be the shared taxes; in West Bengal, the shared taxes and grants-in-aid are both crucial to the revenue receipts of municipalities.

Shared taxes are an important form of transfers from the State governments. The taxes that are shared include : entertainment taxes, profession taxes, surcharge on stamp duty (Andhra Pradesh), entertainment taxes, tax on trades, professions and

callings, motor vehicle tax and entry tax (West Bengal), entertainment tax, motor vehicle tax, and land revenues (Assam), and stamp duty, entertainment tax, assignment of land revenues and non-agricultural assessment of land revenues, and royalty on mining and minerals (Maharashtra). The position of shared taxes, grants-in-aid, and other forms of transfers is shown in the following table:

State	Percentage of total revenue receipts			
	Shared taxes	Grants-in-aid	Other receipts	Total
Andhra Pradesh	30.2	11.2	3.6	45.0
Assam	6.9	7.8	14.6	29.3
Gujarat	-	-	-	11.1
Maharashtra	0.5	4.9	3.9	9.2
West Bengal	28.7	27.7	11.9	68.2

In Andhra Pradesh, profession tax is collected by the State government and 80 per cent of its proceeds returned to the local bodies on the basis of a predetermined criteria. Similarly, 90 per cent of the proceeds of the entertainment taxes are returned to the municipalities, after retaining 10 per cent of the proceeds for the promotion of arts and film industry, and deduction towards the collection charges. A part of the proceeds of motor vehicle taxes is given to the municipalities almost on an ad-hoc basis.

The overall treatment of "shared taxes" places them into three broad categories, namely:

- i. Collection of taxes and redistribution of yields to the municipalities on the basis of pre-determined formulae. The underlying purpose is equity where some of the municipalities who are disadvantaged in the matter of a particular tax yield, receive a share to offset the disadvantage;
- ii. Collection of taxes by the State and reallocation of yield on the basis of origin of the tax; and
- iii. Collection of taxes and reallocation of a part of the yield, primarily to meet out the fiscal gap.

The system of giving grants-in-aid to municipalities has evolved out of necessity. In fact, the principle that grants-in-aid should form an important source of revenue of municipalities has been accepted all over the world. It is estimated that in the USA, grants-in-aid constitute about 40 per cent of the total revenue receipts of local authorities.

In India, grants-in-aid (as distinct from the shared tax component) form in the total about 22 per cent of the total municipal revenue receipts. These accrue in different forms - general purpose and untied, simply as an amount to enable the

municipalities to carry out their obligatory and discretionary functions, and to meet the specific expenditure obligations. Grants form 14.8 per cent of the total revenue receipts in the municipalities of Andhra Pradesh, 22.4 per cent in Assam, 8.8 per cent in Maharashtra and 39.6 per cent in West Bengal. There are three features of the grants-in-aid that needs to be noted.

- i. per capita grants-in-aid to small-sized municipalities is generally higher than that extended to larger-sized municipalities. This would tend to imply that the design of the grants-in-aid is guided in the case of the sampled States by a system that has tended to reduce (if not equalise) the size class differences in total per capita revenues;

<b>Table 10</b>					
<b>Per Capita Grants-in-Aid by Size Class, 1991-92</b>					
States	Per capita grants-in-aid by size class				
	< 100,000	100,000 - 200,000	200,000 - 500,000	> 500,000	Total
Andhra Pradesh	26.5	18.6	15.0	11.8	16.1
Assam	5.5	2.5	-	-	4.8
Maharashtra	126.3	133.5	64.2	26.1	39.6
West Bengal	49.1	24.2	34.6	-	32.4

Note : (Excluding other receipts).

- ii. the number of accounts/heads on which grants-in-aid is made is extremely large.

In Maharashtra where grants-in-aid form only 9 per cent of the total revenue receipts and are far less important, there are seven heads under which the State government makes the grants. These include grants made in lieu of pilgrim tax, primary education grants, secondary education grant, grant for water supply and drainage, grant in lieu of motor vehicles, and D.A. grants. In Andhra Pradesh, grants are made in the form of DA compensation, property tax compensation, octroi tax compensation, road grants, and a per capita grant. This multiplicity of system involving grants which are general purpose and others that are specific, ultimately tends to be cumbersome, and are used routinely.

- iii. States use complex system of grants employing factors such as population, fiscal gap, level of public services, etc., in deciding upon the volume of grants for different municipalities.

The above review of the finances of municipalities brings out a number of issues and problems:

- i. Overall stagnancy in the level of own revenue resources. Own revenues have shown little buoyancy over the years. What is important is that the position with respect to the per capita own revenues in smaller municipalities even in the comparatively better-off States of Gujarat and Maharashtra are no different

than those observed in other States.

- ii. Ineffective use of the non-tax based sources of revenues. As shown above, revenues from this category constitute 10-30 per cent of the total own revenues, meaning that the charges, fees and fines do not reflect the costs that the municipalities incur in providing the various services. In many cases, the fines and charges are notional with the result that activities in violation of the norms proliferate within the municipal limits.
- iii. A complicated and obsolete tax structure at the level of municipalities. There exists far too obsolete taxes and taxes that suffer from obsolescence and highly complicated tax structures, as shown in the case of tax on vehicles, boats and animals.
- iv. Horizontal imbalance, i.e., the gap in the level of resources raised by municipalities of different population size classes and even within the same population size. It is important to note that assignment of taxes to municipalities does not and need not necessarily yield the same level of revenues or the same level of services.
- v. Vertical imbalance, i.e., the imbalance or the gap between what the municipalities need to meet out their expenditure responsibilities and what they are able to raise on their own. This problem will be severe as the Twelfth



Schedule envisages additional functions to be devolved on the municipalities.

- vi. Absence of a coherent policy on transfers. As pointed out above, transfers are made with several purposes in view, with the result that it is not possible to come to grips with what objectives are being fulfilled. Also, transfers are made on far too many counts, increasing the overall cost of managing those transfers and undermining the accountability. Moreover, although transfers have reduced the size class differences in the per capita revenues, these have not led to any equalisation in the level of services.

It is in this set of general scenario that we lay out a few propositions as these relate to the tasks of the State Finance Commissions.

### **III. The Issues and Propositions**

The task of the State Finance Commissions (Article 243Y) as stated earlier in the paper, is to "review the financial position of the municipalities", and make recommendations as to the principles in respect of the -

- i. taxes, duties, tolls and fees that should be assigned to or devolved on the municipalities;

- ii. taxes, duties, tolls and fees that should be shared between the State and municipalities and between municipalities; and
- iii. grants-in-aid that should be provided to the municipalities.

In setting out the principles, the State Finance Commissions are to take note of, or to use a stronger interpretation of the Amendment, guided by Article 243W which lists out a schedule of functions and responsibilities for likely assignment to the municipalities. Article 243W implies that the functions and responsibilities constituting the schedule are legitimate "municipal functions" and their efficient performance is essential to transform the municipalities into what the Amendment calls, "institutions of self-government". *Logically, it would mean that the State Finance Commissions should establish norms for various functions and services, assign prices and quantify expenditure functions by function, and then determine what revenues ought to be assigned and by what method.*

The overarching issue in this regard relates to the assignment of functions and assignment of taxes.<sup>11</sup> Conceptually, it is possible to argue that the services whose benefits are localised and for which there is a differential scale of preferences, should normally be assigned to and performed by the local (municipal) governments. Conversely, public services which provide benefits uniformly to all and which benefits

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<sup>11</sup> The term taxes is being used here to include taxes, duties, levies and fees.

from scale economies should normally rest with the higher levels of governments.<sup>12</sup> Furthermore, public services whose benefits spillover to jurisdictions other than those where these are actually provided, should be the responsibility of the higher levels of governments or subsidised to the extent of the estimated value of the spillover benefits.

*In actual practice, however, the division of functions between the municipal and higher levels of governments is rarely as neat or airtight as indicated above: in fact, there exists circumstances under which the higher levels of governments are required to perform certain functions even though municipalities may carry them out at lower costs. Governments at different levels may be involved in the same activities. Joint occupancy of functions, it has been widely demonstrated worldwide, is the rule rather than the exception. In the sampled States for this study, for instance, there are a large number of activities which, prima facie, appear to be local but are performed by the State governments. Often, they account for significantly large outlays as may be seen in the following table (Table 11). The table below gives the State governments's involvement in activities that are prima facie local. It also shows the percentage of expenditure incurred on them.*

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<sup>12</sup> See, Anwar Shah, "Theory and Practice of Intergovernmental Transfers", The World Bank, Washington, D.C., 1994.

Category	Table 11 Non-plan expenditure on given heads as per cent of total non-plan expenditure											
	Andhra Pradesh		Assam		Gujarat		Maharashtra		West Bengal			
	1990-91	1992-93	1990-91	1991-92	1991-92	1992-93	1990-91	1991-92	1990-91	1991-92		
General education												
Elementary education	9.21	8.92	10.69	15.21	11.57	11.13	8.30	8.85	10.42	9.46		
Medical and public health												
Urban health services (Allopathy)												
School health scheme	0.01	0.01	0.01	0.01			0.00	0.00				
Public health	1.00	1.06	0.37	0.59	1.00	0.87	1.61	1.53	1.05	0.85		
Prevention and control of diseases	0.82	0.88	0.28	0.44	0.61	0.60	0.58	0.13	0.76	0.63		
Prevention of food adulteration	0.02	0.02	0.03	0.04	0.00	0.00	0.01	0.01	0.00	0.00		
Family welfare	0.02	0.03	0.03	0.04	0.83	0.93	0.07	0.06	0.03	0.08		
Urban family welfare services	0.00	0.00	0.00	0.00	10.04	0.04	0.00	0.00	0.00	0.00		
Water supply and sanitation	0.36	0.55	1.74	2.56	1.04	1.44	0.20	0.18	0.68	0.76		
urban water supply	0.04	0.05	0.00	0.08	0.05	0.05			0.05	0.02		
Sewerage and sanitation (gross total)	0.20	0.22	0.00	0.00	0.03	0.06	0.00	0.00	0.00	0.00		
Sanitation services	0.20	0.22	0.00	0.00	0.00	0.0	0.00	0.00				
Sewerage services	0.00	0.00	0.00	0.00	0.01	0.05	0.00	0.00	0.00	0.00		
Assistance to local bodies (municipalities)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

Urban development	0.57	0.57	0.05	0.13	0.70	0.30	0.65	0.72	2.78	2.38
Other urban development schemes	0.03	0.03	0.00	0.00	0.00	0.00	0.00	0.00	1.16	0.76
General	0.55	0.54	0.04	0.07	0.17	0.33	0.62	0.69	0.36	0.11
Assistance to local bodies (municipalities)	0.51	0.51	0.01	0.01			0.56	0.53	0.23	0.06
Labour and employment										
Assistance to urban poor	0.00	0.00								
Road and bridges										
National highways urban links	0.00	0.00								
Ecology and environment	0.02	0.09	0.01	0.01			0.02	0.02		
Other general economic services										
Land ceiling (other than agricultural land)	0.00	0.02	0.07	0.07	0.06	0.05	0.00	0.00	0.02	0.01
Compensation & assignments to local bodies	0.29	1.04	0.38	0.46	0.44	0.53	0.39	0.33	2.75	2.76
Land revenue			0.11	0.13	0.13	0.14	0.04	0.03		
Entertainment tax	0.00	0.55	0.09	0.13			0.11	0.11	0.33	0.34
Terminal tax							0.00	0.00	2.30	2.27
Tax on vehicles	0.01	0.01	0.18	0.23	0.00	0.00	0.00	0.00	0.10	0.08
Entry tax	0.02	0.01								
Profession tax	0.20	0.42			0.31	0.38	0.01	0.01		
Other	0.06	0.05	0.00	0.00	0.00	0.00	0.23	0.19	0.02	0.07
<b>TOTAL EXPENDITURE</b>	<b>14.13</b>	<b>15.82</b>	<b>14.10</b>	<b>20.20</b>	<b>17.00</b>	<b>16.91</b>	<b>13.41</b>	<b>13.39</b>	<b>23.06</b>	<b>20.66</b>

The issue of tax assignment is closely connected with that of the assignment of functions.<sup>13</sup> Here too, it is possible to contend that taxes which are leviable on immobile tax bases and whose burden is not exportable to other jurisdictions should be assigned to the municipal governments.<sup>14</sup> Higher levels of governments, on the other hand, should use taxes on relatively mobile factors of production, tax bases which are unevenly distributed over space, and cyclically sensitive tax bases. For a number of reasons, in actual practice, many taxes even if they satisfy the above norm may stay with the higher levels of governments, or collected by them for redistribution to municipalities. In certain cases, municipalities may be permitted piggybacking on State levels taxes.

A third issue relates to the gap that may arise between the expenditure responsibilities and the assignment of taxes. That a gap is a common phenomenon is widely accepted. It is said to arise for three reasons: (i) inappropriate assignment of taxing and spending responsibilities such that the expenditure needs of municipalities exceed their revenue means; (ii) it is considered efficient for the States to collect tax revenues and turn them over to municipalities to avoid tax competition; and (iii) State governments may simply want to have greater fiscal flexibility for satisfying their own

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<sup>13</sup> More often than not, assignment of tax responsibilities are determined independent of the assignment of expenditures. It is this separation that is said to be the principal factor underlying the vertical fiscal imbalance.

<sup>14</sup> Ved P. Gandhi, "Intergovernmental Fiscal Relations and Economic Performance", International Monetary Fund, Washington D.C., 1994.

objectives.

Meeting the gap is one of the foremost objectives of intergovernmental transfers. However, transfers which in actual practice take various forms have come to serve other objectives. e.g., (a) enable the municipalities to provide a minimum level of services, and (b) encourage the municipalities to maximize their tax raising efforts. An essential condition of the transfer system is that it should not distort the local priorities. These propositions lay the groundwork for addressing issues relating to the assignment of responsibilities and taxes and intergovernmental transfers.

None of these issues are easy to deal with in a system that has been described as a victim of politics, history and tradition. Articles 243Y and 243W of the Constitution Seventy-Fourth Amendment offer an opportunity to agree, on the one hand, on a minimum programme of functional and fiscal decentralisation, and, on the other hand, reforms of the existing municipal tax system which is saddled with cumbersome and obsolete procedures and systems.

**Postscript:**

The data for this paper has been furnished by the State governments of Andhra Pradesh, Assam, Gujarat, Maharashtra and West Bengal. Other States have so far not been able to respond to NIPFP's request for making available simple finance data of their municipalities. Even the data of the five States suffer from severe inadequacies and inconsistencies. In the interest of the work of the State Finance Commissions, it is essential for the State governments to give special attention to compilation of municipal finance data on a regular basis.

*Definition of Classes A, B, C and D*

<i>Class</i>	<i>Population</i>
A - Class	Less than 100,000
B - Class	100,000 to 200,000
C - Class	200,000 to 500,000
D - Class	More than 500,000



## **ANNEXURE - A**

## ANNEXURE - A

### THE CONSTITUTION SEVENTY-FOURTH AMENDMENT ACT 1992

#### Powers, Authority and Responsibilities of Municipalities

Subject to the provisions of the constitution, the Legislature of the State may by law, endow -

(a) The municipalities with such powers and authority as may be necessary to enable them to function as institutions of local self-government and such law may contain provisions of the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to -

(i) the preparation of plans for economic development and social justice;

(ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matter listed in the Twelfth Schedule;

(b) The Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule.

#### **TWELFTH SCHEDULE (Article 243W)**

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for social and economic development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation, conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of the weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provisions of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burial and burial grounds; cremations, cremation grounds and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.

## **ANNEXURE - B**

## ANNEXURE - B

### DUTIES, FUNCTIONS AND TAX POWERS OF MUNICIPALITIES IN ANDHRA PRADESH AS PROVIDED BY RESPECTIVE MUNICIPAL ACTS (Andhra Pradesh Municipalities Act, 1965)

#### Functions of Municipalities in Andhra Pradesh

(the municipal act does not make any functions obligatory)

1. Lighting of the streets;
2. Water supply and public drainage system including public latrines and urinals etc.;
3. Removal of rubbish, filth and various substances from public places, preparation of compost out of filth and rubbish;
4. Maintenance and watering of streets, removal of obstruction and encroachments on the public streets and places;
5. Cleaning of debris and maintenance of municipal buildings;
6. Naming of streets and numbering of buildings and premises;
7. Removal of dangerous and nuisance structures, trees from public places;
8. Extinction of fires;
9. Maintaining of slaughter houses, milk trade, markets, butchers etc.;
10. Disposal of the dead;
11. Registration of births and deaths;
12. Action in case of contagious disease with appropriate medical relief measures;
13. Vaccination and Inoculation;
14. School hygiene and mosquito control; and
15. Maintaining public hospitals, dispensaries and anti-disease relief measures.

#### Tax Powers of Municipalities in Andhra Pradesh

1. A general property tax
2. A Water and drainage tax
3. A lighting tax;
4. A scavenging tax;
5. Profession tax;
6. Tax on carriages and carts;
7. A tax on Animals;
8. A tax on advertisements; and
9. Duty on transfer of property.

#### Major Heads of Effective Taxes, Shared Revenues and Grants in Andhra Pradesh

##### Own Sources of Revenue

##### Taxes:

Property Tax

Advertisement Tax

Carriage and Carts

Tax on animals

**Non-Tax Sources:**

Water Charges  
Charges from markets  
Rents from shops and rooms  
Trade licence fees  
Building licence fees  
Encroachment fees  
D & O Trades

**Shared Revenue**

Entertainment Tax  
Profession Tax  
Surcharge on Stamp Duty

**Grants-in-Aid**

50% D.A. Grant  
Per Capita Grant  
Property Tax Compensation  
Octroi Tax Compensation  
Road Grant  
M.V. Compensation  
Grant for repayment of principle to LIC

**DUTIES, FUNCTIONS AND TAX POWERS OF MUNICIPALITIES IN ASSAM  
AS PROVIDED BY RESPECTIVE MUNICIPAL ACTS  
(Assam municipal Act, 1956; Modified 1968)**

**Obligatory Functions of Municipalities in Assam**

1. Removal of sewerage and rubbish from all public places, undertaking of public health, work for eradication of mosquitoes;
2. Vaccination and inoculation;
3. Registration of births and deaths;
4. In the event of prevalence of an infectious disease provision of medicines, appliances etc.; and
5. Provision of sufficient supply of drinking water.

**Discretionary Function of Municipalities in Assam**

1. The provision and maintenance of public latrines and urinals;
2. Undertaking of compost making schemes;
3. Provision of fire extinguishing services;
4. Provision and maintenance of burial and burning grounds;
5. Establishment and maintenance of dispensaries, hospitals, maternity houses and child welfare centres etc.; and
6. Provision and maintenance of sufficient and satisfactory system of public drains.

**Tax Powers of Municipalities in Assam**

(no distinction is made between obligatory and discretionary functions as such all taxes are discretionary in nature)

1. A tax on land and building;
2. A water tax, lighting tax, a latrine tax and drainage tax assessed on annual rental value of property;
3. Tax on private markets;
4. Toll on bridges;
5. Betterment fee on holdings;
6. Duty on transfer of property; and
7. Any other tax which the State Government is empowered to levy.

**Major Heads of Effective Taxes, Shared Revenues and Grants in Assam**

**Own Sources of Revenue**

**Taxes**

Property Tax	Water Tax (incl. in prop. tax)
Conservancy	Latrine Tax (incl. in prop. tax)
Tax on public markets	Light Tax (incl. in prop. tax)
Betterment levies	Trade and calling
Profession Tax	Tax on animals
Advertisement Tax	Duties on transfer of property
Drainage Tax (incl. in prop. tax)	
Tolls on ferries and bridges	

**Non-Tax Sources**

Rents

Fees on carts, carriages, and animals

Fees on dogs

Ghat fees

Licence fees

Tolls on municipal markets

Rents on municipal buildings and markets

Betterment fee on holding in any area

Maintenance of fire brigades

**Shared Revenue**

Entertainment Tax

Motor Vehicles Tax

Land Revenue

**Grants-in-Aid**

Population cum area

Grant for holding municipal elections

Clearance of hullas

Cash allowance to sweepers

Ad hoc G.P.

P.W.D. Roadside Drain

Communication Grant

**DUTIES, FUNCTIONS AND TAX POWERS OF MUNICIPALITIES IN GUJARAT  
AS PROVIDED BY RESPECTIVE MUNICIPAL ACTS  
(Gujarat Municipalities Act, 1963)**

**Obligatory Functions of Municipalities in Gujarat**

1. **Education:** to establish and maintain pre-primary schools such as *balwadies*, *balmandirs*, primary schools etc., the introduction and promotion of the state policy of compulsory free education.
2. **Public Health and Sanitation:** water supply and drainage, sanitation, conservancy, vaccination, the control of epidemics and regulation of offensive and dangerous trades, watering and cleaning of public streets and other places, disposal of night soil etc.
3. **Medical Relief:** to establish and maintain or aid public hospitals, maternity and child welfare centres etc., public medical relief and special medical aid and accommodation for sick, in times of dangerous disease.
4. **Town Planning, Development and Public Works:** Construction and maintenance of roads, markets, slaughter houses etc., improving agriculture including crop protection etc., accommodation of cattle or buffaloes, preparation of Master Plan and town planning schemes and their implementation.
5. **General Administration:** lighting public streets, places and buildings, protecting life and property from fire, removing obstructions in public streets and places, erecting boundary marks, registering births, marriages etc.

**Discretionary Functions of Municipalities in Gujarat**

1. **Education:** provide for Playgrounds, theatres, libraries, reading rooms, social education etc.
2. **Public Health and Sanitation:** Provide for disposal of sewerage, setting up of dairies.
3. **Public Works:** Make provisions for parks, gardens, lunatic asylums, dharamshallas, supply of electric energy, transport, housing etc.
4. **Agriculture and Cooperation:** reclamation of waste land, construction of warehouses etc.

**Agency Functions of Municipalities in Gujarat**

(these functions may be transferred by the State Government)

1. Collection of land revenue;
2. Functions and duties relating to Government under any enactment, which the State legislature is competent to enact or otherwise in the executive power of the state and appear to relate to matters arising within a municipal jurisdiction and to be of an



administrative nature;

3. Developmental functions which are performed by the following departments, viz., Agriculture, Animal Husbandry, Public Health and Medical Relief, Public Works Department, Social welfare, Revenue, Prohibition, Co-Operatives, Cottage Industries, and district Statistical Office.

### **Tax Powers of Municipalities in Gujarat**

The Gujarat Municipalities Act does not make any tax obligatory and thus all of the following taxes are discretionary.

1. A tax on land and building;
2. A tax on vehicles, boats and animals;
3. A toll on vehicles and animals not covered under 2;
4. An octroi;
5. A tax on dogs;
6. A general sanitary cess;
7. A drainage tax;
8. A general water rate or special water rates;
9. A lighting tax;
10. A fee on pilgrims;
11. A special education cess;
12. A special education cess;
13. A tax on sale of cattle;
14. A betterment levy; and
15. Any other tax that the State Government is empowered to levy.

**DUTIES, FUNCTIONS AND TAX POWERS OF MUNICIPALITIES IN  
MAHARASTRA AS PROVIDED BY RESPECTIVE MUNICIPAL ACTS  
(Maharashtra Municipalities Act, 1965)**

**Obligatory Functions of the Municipalities in Maharashtra**

1. Lighting public streets, places and buildings;
2. Watering public streets and places;
3. Cleansing public streets, places and sewers etc., removing noxious vegetation and abating all public nuisances;
4. Extinguishing fires and protecting the life and property when fire occurs;
5. Regulating or abating offensive or dangerous trades or practices;
6. Removing obstructions and projections on public streets or places etc.;
7. Securing or removing dangerous buildings or places, and reclaiming unhealthy localities;
8. Acquiring and maintaining, changing and regulating places for the disposal of the dead;
9. Constructing, altering and maintaining public streets, culverts, municipal boundary marks, markets, slaughter houses, privies, urinals, latrines, drains, etc.;
10. Obtaining a supply or additional supply of water etc.;
11. Naming Streets and numbering of premises;
12. Registering births and deaths;
13. Public vaccination;
14. Suitable accommodation for calves, cows or buffaloes etc.;
15. Establishing and maintaining public hospitals and dispensaries and providing public medical relief;
16. Establishing and maintaining primary schools;
17. Disposal of night soil and rubbish and if so required by the government, preparation of compost manure from such night soil and rubbish;
18. Construction and maintaining residential quarters for the conservancy staff of municipality;
19. Provide special medical relief aid and accommodation for the sick in time of dangerous disease etc.; and
20. Give relief in times of famine or scarcity to the destitute etc.

**Discretionary Functions of Municipalities in Maharashtra**

1. Laying out new public streets;
2. Construction of public parks, libraries, gardens, lunatic asylums etc.;
3. Planting roadside trees;
4. Taking census and making surveys;
5. Distraction of stray dogs etc.

**Tax Powers of Municipalities in Maharashtra**

**Compulsory Taxes:** Subject to any general or special orders which the State Government may make in this behalf, the Council shall impose, for the purpose of this act, the taxes listed below:-

1. A consolidated property tax on land and building;
2. An octroi;
3. A tax on professions, trades, callings and employment;
4. A theatre tax;
5. A tax on advertisements other than advertisements published in the newspapers.

**Voluntary Taxes:** The municipality may impose any of the following taxes implying that they are discretionary.

1. A tax on vehicles and animals;
2. A toll on vehicles;
3. A tax on dogs;
4. A special sanitary tax;
5. A drainage tax;
6. A special water tax;
7. A tax on pilgrims;
8. A special educational tax; and
9. A lighting tax.

### **Major Heads of Effective Taxes, Shared Revenues and Grants in Maharashtra**

#### **Sources of Own Revenue**

##### **Taxes**

Building Tax/Property Tax  
 Tax on animals and vehicles  
 Octroi  
 Tax on animals  
 Theatre tax  
 Advertisement tax

##### **Compulsory Taxes**

Property tax  
 Octroi  
 Entertainment tax  
 Advertisement tax

##### **Discretionary Taxes**

Vehicles other than M.V.  
 Tax on animals (dogs)  
 Sanitary tax  
 Drainage tax  
 Water tax

##### **Shared Revenue**

Stamp Duty  
 Entertainment tax  
 Assignment of L.R. and non-agricultural assessment of L.R.  
 Royalty on mining/minerals

##### **Grants-in-Aid**

Grant in lieu of pilgrim tax	Motor vehicle grant
D.A. grants	Tax on Professions
Primary education grant	Grant for water supply & drainage
Secondary education grant	

**DUTIES, FUNCTIONS AND TAX POWERS OF MUNICIPALITIES IN WEST  
BENGAL AS PROVIDED BY RESPECTIVE MUNICIPAL ACTS  
(West Bengal Municipal Act 1932; modified 1966)**

**Obligatory Functions of Municipalities in West Bengal**

1. The removal and disposal of sewerage, rubbish and offensive matter from all public latrines, urinals, drains and all public streets; and
2. Provision and maintenance of public latrines and urinals.

**Discretionary Functions of Municipalities in West Bengal**

1. Provision of primary and middle schools;
2. Provision of water supply;
3. Control of epidemic and vaccinations;
4. Control and sale of food and drugs;
5. Regulation of offensive and dangerous trades;
6. Registration of births and deaths;
7. Provision of public hospitals and dispensaries;
8. Construction and maintenance of roads, bridges, public markets and slaughter houses;
9. Lighting and watering of public streets;
10. Establishment and maintenance of public gardens; and
11. Maintenance of fire brigades etc.

**Tax Powers of Municipalities in West Bengal**

(All taxes as per the West Bengal Municipal Act are discretionary)

1. A property Tax
2. A water, lighting, conservancy, latrines and drainage rates;
3. A tax on animals and vehicles; and
4. A profession tax;
5. Education cess.

**Major Heads of Effective Taxes, Shared Revenues and Grants in West Bengal**

**Own Sources of Revenue**

**Taxes**

Property Tax  
Tax on Carriage  
Tax on Advertisement

**Non-Tax Sources**

Rent and fees from markets and slaughter houses  
Supply of water by tankers  
Removal of sludge from septic tanks  
Sale of forms  
Building land sanction fees  
Mutation fees

**Shared Revenue**

Entertainment Tax  
Profession Tax/Trade and Calling  
Motor Vehicles Tax  
Entry Tax

**Grants-in-Aid**

D.A. and A.D.A. Subvention  
Grant to supplement water supply and drainage  
Communication Grant

## **ANNEXURE - C**

## ANNEXURE - C

Estimated Population, Revenue and Expenditure of Sample Municipalities in Andhra Pradesh

Municipality	(Rs. Million)															
	Population				Revenue from Own Sources				Total Revenue				Total Expenditure			
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	
Hyderabad	2964638	3069600	3178278	245.33	357.29	405.16	338.48	484.99	534.46	544.32	485.13	593.20	544.32	485.13	593.20	
Vijayawada	701827	732980	765517	126.85	132.57	158.07	183.55	194.24	237.46	339.40	236.06	286.20	339.40	236.06	286.20	
Guntur	471051	482865	494975	32.27	36.13	61.85	45.73	53.14	86.64	99.60	91.80	120.80	99.60	91.80	120.80	
Warangal	447657	460804	474337	43.18	47.14	49.79	55.71	57.87	61.33	54.15	51.17	57.51	54.15	51.17	57.51	
Rajamundry	324851	340429	356754	46.40	49.64	50.90	46.40	49.64	50.90	NA	NA	NA	NA	NA	NA	
Kukatpally	186963	251873	339319	13.30	7.35	13.54	18.80	13.33	20.43	19.30	18.41	27.85	19.30	18.41	27.85	
Mellore	316606	325900	335467	33.37	30.35	32.29	56.93	54.54	59.92	61.05	57.04	61.09	61.05	57.04	61.09	
Kakinada	279980	285990	292128	16.77	32.23	33.70	41.29	55.82	64.56	59.44	73.48	62.80	59.44	73.48	62.80	
Mizamabad	241034	247757	254668	16.29	14.30	19.59	18.79	25.31	32.40	13.65	14.66	15.74	13.65	14.66	15.74	
Ramagundam	214384	231517	250019	5.95	3.38	6.33	6.26	4.29	8.34	5.03	5.92	7.18	5.03	5.92	7.18	
Kurnool	236800	240081	243406	17.62	17.81	25.63	35.74	40.28	52.03	27.93	34.68	30.52	27.93	34.68	30.52	
Eluru	212866	217945	223144	16.84	16.20	18.95	16.84	16.20	18.95	NA	NA	NA	NA	NA	NA	
Tirupati	174369	181734	189410	19.50	17.28	23.33	34.78	33.70	44.84	30.49	33.63	50.59	30.49	33.63	50.59	
Anantapur	174924	181713	188766	16.78	16.08	16.78	22.72	23.07	26.03	5.79	4.28	5.43	5.79	4.28	5.43	
L.B.Nagar	155514	169118	183912	19.02	26.53	23.36	19.08	26.60	23.96	NA	NA	NA	NA	NA	NA	
Vizianagram	160359	165808	171443	17.94	14.87	16.72	26.98	29.61	35.82	37.18	34.21	36.52	37.18	34.21	36.52	
Gajuwaka	142915	154219	166418	4.32	10.08	13.26	5.86	13.52	18.10	1.00	6.60	9.87	1.00	6.60	9.87	
Karimnagar	148583	156911	165706	13.73	17.72	25.61	20.67	24.76	34.15	15.17	20.09	16.83	15.17	20.09	16.83	
Machilipatnam	159110	161329	163579	27.34	34.94	36.97	37.27	41.40	44.75	47.53	53.29	54.71	47.53	53.29	54.71	
Tenali	143726	146434	149192	11.27	10.79	10.62	16.45	16.16	18.34	20.95	23.08	25.80	20.95	23.08	25.80	
Chittoor	133462	139421	145646	11.47	11.14	13.74	22.52	21.85	27.46	16.39	15.86	21.39	16.39	15.86	21.39	
Malkajgiri	127178	135846	145105	7.58	8.36	7.80	12.96	13.86	14.32	12.97	17.11	12.20	12.97	17.11	12.20	
Outubullapur	106591	123728	143620	4.45	5.79	6.72	10.54	8.99	11.80	6.32	10.44	11.71	6.32	10.44	11.71	
Adoni	136182	139256	142399	8.52	8.89	8.48	11.17	13.39	12.95	12.00	14.40	15.60	12.00	14.40	15.60	
Proddatur	133914	136944	140042	8.32	8.77	9.77	11.27	12.44	15.89	21.45	22.58	28.88	21.45	22.58	28.88	
Khammam	127992	131354	134805	14.62	14.78	15.58	21.18	19.51	23.84	20.20	21.25	16.67	20.20	21.25	16.67	
Indyal	119813	123542	127387	8.04	9.06	10.61	23.30	22.88	32.18	19.13	25.33	22.57	19.13	25.33	22.57	
Bhimavaram	121314	123449	125621	13.83	13.18	16.39	21.00	17.17	22.68	38.36	40.45	35.79	38.36	40.45	35.79	
Cuddapah	121463	123467	125505	5.70	5.76	5.82	7.73	9.00	6.74	20.00	22.20	24.50	20.00	22.20	24.50	
Guntakal	107592	115900	124849	9.51	11.67	9.79	16.26	21.17	22.07	14.25	14.89	18.53	14.25	14.89	18.53	
Mahbubnagar	116833	120260	123787	9.06	10.25	9.43	11.75	12.61	13.07	10.61	10.82	10.88	10.61	10.82	10.88	
Gudivada	101656	104095	106593	10.43	11.34	11.92	23.54	25.38	28.71	15.91	14.71	20.52	15.91	14.71	20.52	
Orngole	100836	102537	104267	11.27	10.09	12.99	13.12	20.46	14.94	14.92	19.57	21.12	14.92	19.57	21.12	

(Contd..)

(Contd..)

## Estimated Population, Revenue and Expenditure of Sample Municipalities in Andhra Pradesh

Municipality	Population				Revenue from Own Sources				Total Revenue				Total Expenditure			
	1990-91	1991-92	1992-93	1992-93	1990-91	1991-92	1992-93	1992-93	1990-91	1991-92	1992-93	1992-93	1990-91	1991-92	1992-93	1992-93
Khapra	87747	104447	124326	124326	9.75	9.26	9.53	9.53	15.76	15.96	18.33	18.33	10.64	12.92	10.90	10.90
Adilabad *	84255	88173	92273	92273	4.87	5.13	6.68	6.68	17.31	13.99	16.49	16.49	14.67	3.91	3.55	3.55
Anakapalle	84356	85564	86788	86788	6.65	6.73	7.49	7.49	17.45	17.78	19.97	19.97	22.18	23.81	26.44	26.44
Madanapalle	73820	76033	78313	78313	11.68	9.33	10.35	10.35	21.72	17.36	18.74	18.74	8.80	10.05	12.45	12.45
Tadpatri	71068	73058	75103	75103	5.12	5.03	6.02	6.02	10.88	16.35	15.64	15.64	8.97	11.38	14.61	14.61
Jagtial	67591	69227	70903	70903	8.16	9.27	9.73	9.73	10.13	11.11	11.68	11.68	5.29	6.69	7.08	7.08
Yemmiganur	65089	66735	68424	68424	3.76	3.71	4.69	4.69	6.01	5.63	7.71	7.71	10.20	8.04	8.27	8.27
Tanuku	62913	63927	64957	64957	7.21	7.43	8.71	8.71	10.66	10.50	13.95	13.95	7.02	7.83	9.70	9.70
Suryapet	60630	62653	64744	64744	4.05	3.78	4.79	4.79	6.84	5.88	7.48	7.48	5.64	4.58	7.42	7.42
Gudur	55984	57267	58580	58580	2.70	2.88	3.50	3.50	3.54	4.36	5.45	5.45	3.21	3.60	4.03	4.03
Palwancha	53102	54750	56450	56450	1.16	1.41	3.44	3.44	2.38	2.59	6.05	6.05	2.47	2.86	4.47	4.47
Ponnur	54363	54797	55235	55235	2.86	2.96	3.08	3.08	4.53	5.43	5.66	5.66	6.10	6.91	5.37	5.37
Sangareddy	50123	52529	55052	55052	2.55	2.90	3.25	3.25	3.56	3.80	4.91	4.91	3.62	3.84	4.63	4.63
Kamareddy	48666	50586	52583	52583	5.31	4.42	4.50	4.50	7.23	8.60	8.75	8.75	6.60	9.13	6.97	6.97
Analapuram	46029	46798	47580	47580	5.61	8.54	8.48	8.48	11.11	14.22	16.44	16.44	10.84	11.05	14.48	14.48
Nuzvid	42685	43927	45204	45204	2.65	2.94	3.94	3.94	4.37	4.79	6.09	6.09	5.37	5.97	7.53	7.53
Parvathipuram	43497	44285	45087	45087	3.16	2.62	2.59	2.59	8.57	10.40	11.41	11.41	7.02	6.87	7.16	7.16
Kandukur	41336	42359	43408	43408	1.33	2.87	2.23	2.23	3.93	5.88	5.42	5.42	1.52	2.54	2.07	2.07
Gadwal	40742	41876	43042	43042	2.48	2.47	2.54	2.54	3.23	3.58	7.15	7.15	2.48	3.03	3.01	3.01
Anadavallasa	34395	36695	39149	39149	1.13	1.56	1.73	1.73	2.06	3.29	3.53	3.53	2.75	3.12	3.34	3.34
Jangaon	34305	35392	36513	36513	2.49	2.40	3.21	3.21	3.40	3.52	4.83	4.83	3.36	3.39	4.10	4.10

Note : \* indicates Information received is incomplete in case of Expenditure Category.



Estimated Population, Revenue and Expenditure of Sample Municipalities in Assam

(Rs. Million)

Municipality	Population		Revenue from Own Sources				Total Revenue				Total Expenditure				
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
Dibrugarh	120127	122567	125057	3.00	3.11	2.58	3.69	3.61	3.02	5.77	5.35	3.42			
Silchar	115483	120115	124932	7.48	8.15	9.50	9.38	10.79	12.39	8.38	8.47	11.08			
Nagaon	93350	95720	98150	1.42	2.02	1.11	1.77	5.01	4.41	1.73	2.68	3.06			
Tinsukia	73918	75025	76148	3.88	4.24	3.88	4.92	5.12	4.97	3.16	4.43	4.27			
Dhubri	66216	68217	70279	2.03	2.05	2.33	4.57	2.87	2.86	1.08	1.90	1.47			
Jorhat	58358	60307	62322	5.04	3.83	4.58	7.41	5.24	5.42	6.97	5.43	5.56			
Tezpur	55084	55981	56894	2.71	2.40	3.23	2.90	2.90	4.32	2.27	3.69	4.29			
Goalpara	43077	45167	47358	0.57	0.63	0.64	0.67	0.86	0.73	2.00	2.23	2.36			
Karimganj	43883	44608	45345	1.44	1.67	1.84	2.33	2.20	2.84	2.14	1.14	2.24			
North Lakhimpur	40614	42068	43575	0.79	1.01	0.95	1.22	1.47	1.17	1.75	2.02	1.88			
Sibsagar	37326	37906	38494	4.80	3.99	4.41	5.95	4.93	4.67	6.31	6.70	7.41			
Bongaigaon	35655	36297	36951	1.14	0.96	1.33	1.28	1.06	1.62	0.56	0.59	0.98			
Hojai	31926	32470	33024	1.52	1.11	1.53	2.15	1.62	2.82	1.61	1.21	4.04			
Barpeta Road	29875	30730	31610	1.53	2.95	1.73	2.04	3.47	2.03	0.96	1.25	1.33			
Golaghat	28848	29489	30144	1.95	1.90	1.28	2.27	4.96	1.78	2.16	2.35	2.11			
Kokrajhar	28267	28990	29731	0.91	0.71	0.79	1.64	1.31	1.18	1.01	1.09	1.10			
Hailakandi	25479	26027	26587	1.03	0.99	1.18	1.80	1.62	2.92	2.04	2.25	2.79			
Barpeta	25387	25334	25280	0.69	0.71	0.62	0.91	1.06	0.89	1.11	1.11	0.68			
Rangia	20712	21495	22307	1.79	1.92	1.92	2.47	2.62	3.54	2.05	1.74	1.92			
Mangaldai	20747	21310	21887	0.94	0.94	0.99	1.59	1.22	1.33	0.93	1.17	1.23			
Mariani	21002	21355	21713	0.35	0.49	0.28	0.75	0.78	0.37	0.50	0.67	0.38			

Estimated Population, Revenue and Expenditure of Sample Municipalities in Gujarat

Municipality	(Rs. Million)													
	Population				Revenue from Own Sources				Total Revenue				Total Expenditure	
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1991-92	1992-93
Ahmdabad	2872865	2970064	3070552	1264.54	1525.61	1761.03	1489.26	1780.73	2034.07	1604.37	1748.51	1998.07	1748.51	1998.07
Surat	1496943	1598479	1706903	1045.45	1191.67	1343.55	1085.62	1234.07	1393.62	597.71	522.89	798.85	522.89	798.85
Vadodara	1021084	1055286	1090633	495.51	648.52	711.10	566.62	738.69	820.09	546.69	581.67	1133.07	581.67	1133.07
Rajkot	556137	568665	581475	233.35	271.98	317.11	268.31	293.77	337.86	189.81	168.51	224.43	168.51	224.43
Bhavnagar	400636	411428	422511	110.47	121.90	143.35	136.67	148.80	152.06	131.15	169.87	151.92	169.87	151.92
Jamnagar	325475	330657	335922	110.60	128.11	126.73	139.06	140.29	158.72	132.33	115.87	155.05	115.87	155.05
Ndiad	166852	169485	172160	42.03	51.71	54.32	50.57	64.10	65.58	33.00	43.73	51.78	43.73	51.78
Bharuch	132312	134770	137273	24.79	31.84	31.59	31.19	37.07	38.32	29.93	34.43	38.64	34.43	38.64
Junagadh	130132	131340	132559	29.93	32.84	34.83	34.09	35.87	38.60	32.14	38.80	40.21	38.80	40.21
Navsari	125980	128079	130213	28.49	34.13	37.26	38.24	37.98	43.02	39.53	31.76	30.30	31.76	30.30
Veraval-Patan	115456	116523	117600	24.74	24.46	23.79	27.57	27.79	25.81	25.64	27.38	34.43	27.38	34.43
Porbandar	116546	116683	116821	23.50	26.65	26.38	26.97	29.32	29.02	24.67	26.00	31.05	26.00	31.05
Anand	110144	113178	116296	38.29	56.83	97.51	42.37	61.53	102.15	32.89	40.36	96.44	40.36	96.44
Gandhidham	104392	110080	116077	18.93	22.62	25.78	20.72	24.19	27.73	19.24	22.77	24.46	22.77	24.46
Surendrnagar	105973	107764	109586	18.53	20.89	24.36	21.76	24.00	29.12	22.00	21.99	24.14	21.99	24.14
Patna	96109	97987	99902	19.91	24.15	27.56	22.11	25.22	28.28	21.46	28.56	32.57	28.56	32.57
Godhra	96514	97658	98816	12.71	13.28	16.88	16.74	17.07	20.15	16.36	14.08	19.81	16.36	19.81
Bhuj	91901	94479	97128	16.87	19.74	20.45	18.86	22.32	22.68	18.48	21.04	23.74	21.04	23.74
Morvi	90349	92255	94201	21.75	27.39	33.88	25.96	31.23	36.31	23.19	30.65	33.77	30.65	33.77
Mahesana	87889	89551	91245	18.58	18.47	23.47	21.10	21.42	25.17	13.30	16.37	21.52	16.37	21.52
Kalol	81916	83220	84545	12.88	13.82	21.07	15.46	15.62	22.81	15.20	21.00	23.75	21.00	23.75
Gondal	80506	82110	83745	13.19	14.32	17.20	19.32	20.00	20.67	16.44	19.87	18.70	19.87	18.70
Dhoraji	77683	77797	77910	10.12	11.86	16.07	12.25	15.78	17.54	11.40	18.38	24.12	18.38	24.12
Khambat	76724	74809	72941	12.42	13.43	14.85	17.03	16.08	17.57	15.03	16.34	11.76	16.34	11.76
Amreli	67740	68968	70219	16.83	29.85	18.89	18.29	31.41	19.19	18.49	17.46	21.22	18.49	21.22
Dahod	66444	67680	68940	11.40	11.28	11.40	14.54	12.60	14.53	12.33	11.89	11.40	11.89	11.40
Botad	64491	66117	67784	6.80	7.73	8.85	12.12	9.31	9.60	12.03	9.22	9.51	12.03	9.51
Deesa	61888	64376	66953	9.34	11.80	18.47	11.01	14.94	34.92	9.52	14.05	31.15	14.05	31.15
Mahuva	59675	60316	60965	12.40	16.56	21.61	18.35	20.41	27.17	17.64	22.11	23.42	22.11	23.42
Visnagar	57834	59093	60379	14.92	15.99	16.88	17.43	17.23	17.31	15.46	16.35	17.40	16.35	17.40
Valsad	57903	58307	58713	17.03	20.35	23.66	19.36	22.94	28.34	19.36	22.55	41.14	19.36	22.55
Anjar	51207	53407	55702	7.32	7.23	8.89	10.28	9.04	10.77	8.69	11.33	11.51	11.33	11.51

(Contd...)

(Contd..)

## Estimated Population, Revenue and Expenditure of Sample Municipalities in Gujarat

Municipality	(Rs. Million)											
	Population			Revenue from Own Sources			Total Revenue			Total Expenditure		
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
Ankleshwar	51708	53596	55554	10.74	15.87	12.11	13.37	17.78	14.10	12.54	19.33	15.70
Dhranagadhra	54281	54591	54902	9.72	10.60	11.11	10.89	12.43	10.78	10.35	10.78	12.65
Keshod	50164	52465	54871	8.76	7.68	7.90	9.33	10.23	8.10	6.08	5.78	7.72
Unjha	50947	52501	54102	9.92	8.03	9.33	11.77	11.43	10.90	10.18	11.10	12.07
Himatnagar	50929	52180	53461	12.39	12.62	15.80	13.50	14.59	17.65	14.23	20.29	12.01
Wadhwan	49773	51024	52306	5.79	7.37	7.94	7.10	8.19	8.77	9.06	12.00	11.22
Dabhoi	50619	51292	51974	8.10	10.87	11.06	14.59	13.52	13.29	12.36	10.12	12.43
Virangam	51089	51379	51671	6.81	7.10	9.08	8.55	8.68	10.84	8.87	10.32	12.23
Bilimora	49855	50510	51173	8.85	9.41	18.15	14.95	16.55	26.89	16.11	18.19	23.04
Upleta	51553	51229	50907	7.49	9.17	10.48	10.10	11.39	12.53	11.59	13.93	12.89
Siddhpur	50858	50750	50642	16.53	18.18	8.24	23.26	20.23	10.15	12.84	8.79	10.84
Pettad	48546	48701	48857	4.73	6.92	11.04	6.30	8.13	12.08	6.36	6.36	7.69
Borsad	46766	47662	48575	4.84	5.80	9.17	7.76	9.10	11.71	6.15	6.66	8.15
Kadi	42901	43834	44788	4.60	5.94	7.24	5.32	6.43	7.67	5.26	6.39	7.09
Modasa	42090	43261	44465	4.27	6.27	8.87	4.57	6.48	9.24	7.45	6.09	7.66
Palitana	41833	42653	43490	7.29	11.55	12.62	8.36	12.59	14.60	7.38	25.04	12.73
Kapadvanj	40764	41369	41983	11.91	13.13	11.29	14.66	19.34	14.41	13.00	15.05	16.57
Una	38708	39819	40961	5.35	5.96	6.79	5.58	6.80	7.35	7.71	12.85	14.26
Bardoli	38349	39556	40801	7.24	8.67	8.92	7.59	9.13	9.28	4.19	4.43	5.03
Mandvi	36589	37069	37556	5.48	5.74	5.78	6.33	6.51	6.37	5.91	6.85	7.16
Wankaner	36603	37075	37553	4.89	6.07	6.80	6.49	7.14	7.76	6.46	7.67	7.91
Limbadi	35291	35760	36235	5.20	6.26	8.89	6.96	7.50	9.81	7.31	6.74	9.74
Vapi	31501	33028	34630	3.39	4.71	5.79	3.57	4.77	5.84	3.24	5.07	5.17
Rajpipla	33098	33512	33932	5.23	5.88	8.46	6.26	6.44	9.18	6.08	7.10	9.24
Khambhaliya	31790	32390	33001	4.54	4.93	6.91	5.14	5.08	7.12	4.82	6.13	7.33
Dehgam	31341	32075	32825	3.39	2.95	4.55	3.39	2.95	4.55	0.00	0.00	0.00
Vyara	30861	31647	32453	6.10	5.71	5.57	7.24	7.36	6.29	4.82	5.26	12.99
Jambusar	31545	31882	32222	2.73	3.01	4.35	3.64	4.13	4.70	6.64	6.23	5.69
Umreth	30096	30282	30469	3.88	3.63	4.89	5.08	4.16	5.51	3.89	1.83	7.86
Bagasara	28381	28982	29596	3.64	4.02	4.50	4.17	4.61	5.08	3.79	4.32	5.53
Padra	28122	28230	28339	3.76	5.02	6.82	4.84	6.22	8.02	4.52	6.07	7.77

Estimated Population, Revenue and Expenditure of Sample Municipalities in Maharashtra

Municipality	(Rs. Million)																
	Population				Revenue from Own Sources				Total Revenue					Total Expenditure			
	1990-91	1991-92	1992-93	1993-94	1990-91	1991-92	1992-93	1993-94	1990-91	1991-92	1992-93	1993-94	1990-91	1991-92	1992-93	1993-94	
Greater Bombay	9925891	10111970	10301538	1048820	8588.20	9587.60	10248.20	9103.60	10190.00	11063.80	11063.80	7474.30	8833.40	10987.80	10987.80		
Nagpur	1624752	1672049	1720723	1720723	397.26	457.64	514.51	400.04	463.13	515.69	515.69	734.78	983.40	1044.00	1044.00		
Solapur	604215	614412	624781	624781	236.85	242.67	262.62	325.64	303.85	268.59	268.59	305.09	313.75	376.76	376.76		
Pimpri Chinchwad	517083	562968	612925	612925	623.96	722.91	786.21	641.88	769.66	797.75	797.75	687.40	744.03	823.58	823.58		
Bhiwandi	379070	426982	480949	480949	220.51	254.48	314.29	284.73	335.59	362.57	362.57	235.35	285.73	351.31	351.31		
Amravati	421576	442214	463862	463862	99.79	119.78	134.92	126.15	169.17	224.40	224.40	NA	NA	NA	NA		
Ulhasnagar	369077	380282	391828	391828	120.25	144.95	182.77	150.28	172.99	206.95	206.95	177.95	226.59	260.20	260.20		
Malegaon	342595	354149	366093	366093	91.56	81.82	114.82	172.18	169.18	193.77	193.77	148.52	142.02	164.50	164.50		
Jalgaon	242193	254883	268238	268238	153.21	213.17	241.65	164.52	220.66	248.88	248.88	204.28	261.72	288.90	288.90		
Chandrapur	226105	241757	258492	258492	36.73	41.38	46.40	70.72	80.24	106.37	106.37	59.79	66.56	84.04	84.04		
Mira Bhayandar	175605	212857	258012	258012	52.38	86.90	94.01	55.90	91.27	98.78	98.78	64.66	72.17	100.37	100.37		
Tchakrananji	214950	225394	236345	236345	119.60	121.82	132.42	158.22	161.28	161.82	161.82	105.11	126.00	144.58	144.58		
Parbhani	190255	201086	212534	212534	18.87	22.05	23.10	26.02	32.46	34.83	34.83	29.14	40.29	48.66	48.66		
Sangli	193197	197836	202586	202586	NA	NA	NA	NA	NA	NA	NA	0.14	0.15	0.16	0.16		
Ahmednagar	181339	185577	189913	189913	81.20	79.40	79.75	118.71	107.75	114.58	114.58	120.63	124.55	128.80	128.80		
Yavatmal	108578	110750	112965	112965	14.84	20.42	20.63	25.59	37.37	43.91	43.91	28.68	35.12	41.87	41.87		
Gondia	109470	110418	111375	111375	18.42	22.62	27.18	50.85	71.50	84.18	84.18	29.25	34.51	37.90	37.90		
Achalpur	96229	97879	99557	99557	9.79	11.06	13.16	35.48	37.92	31.11	31.11	28.08	27.30	35.84	35.84		
Pandharpur	79902	81647	83429	83429	16.49	20.11	23.04	30.14	36.53	44.07	44.07	28.64	29.52	33.10	33.10		
Mandurbar	78378	79810	81269	81269	13.03	16.04	18.52	43.19	51.71	53.57	53.57	31.92	33.66	38.84	38.84		
Panvel	58956	61755	64688	64688	15.43	16.88	22.31	21.16	23.84	29.49	29.49	3.20	2.58	4.52	4.52		
Ratanagiri	56529	57578	58646	58646	18.00	22.73	30.90	33.36	40.41	44.59	44.59	36.36	38.55	44.08	44.08		
Buldana	52767	54837	56988	56988	7.73	11.62	12.21	15.75	21.85	21.48	21.48	12.60	18.21	19.80	19.80		
Malakapur	52381	53410	54459	54459	9.14	11.32	16.70	25.09	29.69	33.93	33.93	17.14	18.78	22.91	22.91		
Chopda	49234	50152	51087	51087	5.46	6.62	9.59	13.91	17.44	19.63	19.63	12.65	14.75	17.37	17.37		
Khopoli	45039	46590	48195	48195	47.62	52.09	56.12	62.15	64.58	64.79	64.79	50.75	83.44	67.85	67.85		
Phaltan	44367	45583	46831	46831	18.59	24.05	24.17	25.08	31.76	35.87	35.87	22.94	28.75	30.92	30.92		
Baramati	44515	45331	46162	46162	20.43	23.58	32.95	27.96	33.71	46.52	46.52	25.76	29.00	39.74	39.74		
Islampur	42459	43541	44650	44650	5.82	4.87	6.61	9.36	8.01	11.32	11.32	9.38	9.19	9.89	9.89		
Gadchiroli	29565	31537	33640	33640	3.67	4.62	5.70	7.59	6.11	8.95	8.95	5.44	5.40	7.18	7.18		
Sawantwadi	21305	21588	21875	21875	3.73	4.17	5.82	5.13	6.23	6.95	6.95	5.73	6.52	7.90	7.90		
Marked	19423	19818	20222	20222	4.99	5.11	5.02	13.06	12.87	12.70	12.70	12.03	8.66	13.14	13.14		
Mahabaleshwar	10564	10727	10893	10893	12.22	9.28	11.50	14.98	10.72	15.64	15.64	10.03	10.23	16.06	16.06		

Note : \* indicates Information received is incomplete in case of Expenditure Category.  
 \*\* indicates Information received is incomplete in case of Revenue Category.

Estimated Population, Revenue and Expenditure of Sample Municipalities in West Bengal

Municipality	(Rs. Million)															
	Population				Revenue from Own Sources				Total Revenue				Total Expenditure			
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	
Durgapur	425836	439320	453230	11.41	11.99	21.98	36.14	54.11	54.77	39.44	51.72	48.59	31.90	24.64	29.22	
Panihati	275990	284221	292697	12.60	16.97	16.60	25.09	33.22	23.72	25.18	27.41	28.42	29.22	29.22	35.18	
Kamarhati	266889	270312	273780	16.71	18.38	18.55	30.45	33.28	29.78	27.41	28.42	28.42	29.22	29.22	35.18	
Burdhan	245079	254607	264506	15.19	18.08	21.36	43.86	41.27	38.88	25.31	31.38	35.18	31.38	35.18	35.18	
Bally	184474	188617	192853	10.38	13.85	13.78	31.33	25.77	32.86	35.90	38.94	36.11	10.00	10.73	12.58	
Raiganj	151045	165558	181466	1.58	1.55	3.38	7.24	7.44	9.40	7.01	10.00	10.73	10.00	10.73	12.58	
Barrackpore	133265	135214	137192	5.62	6.07	7.22	14.75	16.85	16.84	10.12	10.34	12.58	10.34	12.58	23.00	
Midnapore	125498	130314	135315	4.28	7.43	9.75	13.68	16.60	21.03	17.85	23.03	23.00	23.03	23.00	23.00	
Krishnagar	121110	123684	126312	5.43	4.48	6.24	6.95	7.10	7.65	14.05	13.53	13.43	13.53	13.43	13.43	
Santipur	109956	113095	116324	1.34	1.78	1.58	7.81	8.36	8.36	8.69	7.39	7.94	7.39	7.94	7.94	
Barasat	102660	107215	111973	1.66	2.11	2.11	6.92	7.92	7.27	11.25	8.91	7.44	8.91	7.44	7.44	
Uttarpara-Kotrung	101268	103736	106264	4.43	5.49	5.73	12.00	14.40	13.20	9.42	12.48	12.07	12.48	12.07	12.07	
Khardaha	88358	94473	101011	4.63	5.36	7.15	7.90	9.01	10.40	11.13	12.06	13.84	12.06	13.84	13.84	
Cooch Behar	71215	72194	73186	5.80	6.59	10.45	15.58	18.11	18.90	28.82	20.18	23.90	20.18	23.90	23.90	
New Barrackpur	63795	65840	67951	2.88	3.21	3.51	8.09	8.09	8.05	7.75	8.51	7.89	8.51	7.89	7.89	
Ranaghat	62532	62966	63402	2.51	2.42	3.91	6.57	6.46	7.38	10.26	7.69	9.42	7.69	9.42	9.42	
Katwa	55541	58529	61677	3.45	2.86	2.82	10.16	9.47	9.45	11.77	11.72	10.36	11.77	11.72	10.36	
Tamluk	38688	39769	40881	2.06	1.80	1.96	6.30	5.29	5.56	7.59	13.75	9.09	7.59	13.75	9.09	
Baruipur *	37659	39046	40484	1.62	1.66	2.40	2.70	1.96	4.67	2.02	0.91	0.92	2.02	0.91	0.92	
Gobardanga	35939	36977	38045	0.23	0.78	0.63	1.67	2.50	2.07	3.71	2.06	2.18	3.71	2.06	2.18	
Kurseong	26758	27839	28964	0.97	1.35	1.28	3.61	2.40	4.15	8.39	5.57	7.30	8.39	5.57	7.30	
Titagarh	NA	NA	NA	4.02	5.91	5.75	13.94	15.34	13.92	13.92	17.70	13.94	13.92	17.70	13.94	
Hooghly Chinsurah	NA	NA	NA	4.38	5.37	6.14	15.51	19.06	18.45	28.79	22.47	23.64	28.79	22.47	23.64	
Habra	NA	NA	NA	0.81	0.76	4.53	7.38	6.06	9.77	10.75	9.97	9.91	10.75	9.97	9.91	
Uluberia	NA	NA	NA	1.46	0.88	2.33	7.39	8.20	7.47	3.97	4.69	6.17	3.97	4.69	6.17	

Note : \* indicates Information received is incomplete in case of Expenditure Category.

## **ANNEXURE - D**

## ANNEXURE - D

Amount of Own Resources, Shared Revenue, Grants in Aid, etc.

(Rs. Million)

Municipality Class	Sample Size	Tot. Tax		Tot. Non Tax		Tot. (Tax & Non) Tax		Tot. Rev. Shared		Tot. Grants in Aid		Tot. Other Recp.		Tot. Revenue (All Rec.)								
		1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92							
A-Class	20	39.8	44.6	53.2	20.3	21.6	25.1	60.1	66.2	78.3	47.9	46.1	54.3	26.4	30.3	35.2	17.3	21.8	22.0	151.7	164.4	189.8
B-Class	22	147.8	169.3	180.9	58.2	67.2	76.5	206.0	236.6	257.4	114.4	120.5	154.8	50.6	56.5	68.7	22.3	12.4	15.3	393.4	426.0	496.3
C-Class	10	115.1	123.1	165.2	55.6	61.2	68.8	170.7	184.3	234.0	103.6	108.7	132.6	46.3	46.4	52.4	3.9	7.4	12.1	324.5	346.9	431.2
D-Class	2	258.7	355.2	412.0	33.7	37.7	55.3	292.4	392.9	467.3	156.0	206.5	208.7	40.6	45.0	59.7	11.0	15.5	15.2	500.0	659.9	750.8
Sample	54	561.4	692.3	811.3	167.8	187.7	225.7	729.2	880.0	1037.0	421.9	481.8	550.4	163.9	178.3	216.1	54.5	57.1	64.7	1369.6	1597.2	1868.1

Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.

(Rs. Million)

Municipality Class	Sample Size	Gen. Administration		Public Health		Public Safety		Public Works		Education		Recreat. Activities		Others		Tot. Expenditure								
		1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92							
A-Class	20	28.8	29.0	34.1	30.5	32.9	34.5	17.5	9.7	12.7	20.5	19.8	20.7	25.6	31.0	33.5	0.5	0.6	0.6	14.8	15.5	20.6	138.6	156.7
B-Class	22	69.9	84.9	91.8	90.9	99.5	120.1	15.0	20.1	20.4	85.1	91.3	72.9	81.3	89.3	102.0	13.8	8.4	15.2	35.2	44.2	48.6	391.3	437.7
C-Class	10	92.0	97.3	106.3	64.8	79.1	95.7	30.9	46.8	33.1	47.4	27.4	34.0	34.8	36.8	40.8	12.2	5.2	5.2	58.1	54.5	68.3	340.2	347.2
D-Class	2	340.2	366.9	366.8	59.1	58.2	65.5	22.5	22.5	27.5	374.6	209.0	324.4	27.6	28.8	33.8	3.2	1.7	2.0	56.6	34.0	59.4	883.7	721.2
Sample	54	530.9	578.2	599.0	245.3	269.7	315.8	85.9	99.1	93.7	527.6	347.6	452.0	169.3	185.9	210.0	29.7	16.0	22.9	164.6	148.1	197.0	1753.3	1644.7

Andhra Pradesh		Percentage Share of Own Resources, Shared Revenue, Grants in Aid, etc. in Total Revenue											(Per cent)									
Municipality Class	Sample Size	Tot. Tax			Tot. (Tax & Non) Tax			Tot. Rev. Shared			Tot. Grants in Aid			Tot. Other Recp.			Tot. Revenue (All Rec.)					
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93			
A-Class	20	26.3	27.1	28.0	13.4	13.1	13.2	39.6	40.3	41.3	31.6	28.0	28.6	17.4	18.5	18.5	11.4	13.2	11.6	100.0	100.0	100.0
B-Class	22	37.6	39.7	36.4	14.8	15.8	15.4	52.4	55.5	51.9	29.1	28.3	31.2	12.9	13.3	13.9	5.7	2.9	3.1	100.0	100.0	100.0
C-Class	10	35.5	35.5	38.3	17.1	17.6	16.0	52.6	53.1	54.3	31.9	31.4	30.8	14.3	13.4	12.2	1.2	2.1	2.8	100.0	100.0	100.0
D-Class	2	51.7	53.8	54.9	6.7	5.7	7.4	58.5	59.5	62.2	31.2	31.3	27.8	8.1	6.8	7.9	2.2	2.4	2.0	100.0	100.0	100.0
Sample	54	41.0	43.3	43.4	12.3	11.8	12.1	53.2	55.1	55.5	30.8	30.2	29.5	12.0	11.2	11.6	4.0	3.6	3.5	100.0	100.0	100.0

Andhra Pradesh		Percentage Share of Expenditure of Gen. Administration, Public Health, Public Safety, Education etc. in Total Expenditure											(Per cent)												
Municipality Class	Sample Size	Gen. Administration			Public Health			Public Safety			Public Works			Education			Recreat. Activities			Others			Tot. Expenditure		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	20	20.9	20.9	21.8	22.1	23.7	22.0	12.7	7.0	8.1	14.8	14.3	13.2	18.5	22.4	21.6	0.4	0.5	0.4	10.7	11.2	13.1	100.0	100.0	100.0
B-Class	22	17.9	19.4	19.5	23.2	22.7	25.5	3.8	4.6	4.3	21.7	20.9	15.5	20.8	20.4	21.7	3.5	1.9	3.2	9.0	10.1	10.3	100.0	100.0	100.0
C-Class	10	27.0	28.0	27.7	19.0	22.8	25.0	9.1	13.5	8.6	13.9	7.9	8.9	10.2	10.6	10.6	3.6	1.5	1.4	17.1	15.7	17.8	100.0	100.0	100.0
D-Class	2	38.5	50.9	41.7	6.7	8.1	7.4	2.5	3.1	3.1	42.4	29.0	36.9	3.1	4.0	3.8	0.4	0.2	0.2	6.4	4.7	6.8	100.0	100.0	100.0
Sample	54	30.3	35.2	31.7	14.0	16.4	16.7	4.9	6.0	5.0	30.1	21.1	23.9	9.7	11.3	11.1	1.7	1.0	1.2	9.4	9.0	10.4	100.0	100.0	100.0



Per Capita Amount of Own Resources, Shared Revenue, Grants in Aid, etc.

(Rupees)

Municipality Class	Sample Size	Tot. Tax		Tot. (Tax & Non) Tax		Tot. Rev. Shared		Tot. Grants in Aid		Tot. Other Recp.		Tot. Revenue (All Rec.)										
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93						
A-Class	20	35.7	38.9	45.1	18.2	18.8	21.3	53.9	57.7	66.4	42.9	40.2	46.0	23.7	26.5	29.9	15.5	19.0	18.6	136.0	143.4	161.0
B-Class	22	50.9	55.7	56.7	20.1	22.1	24.0	71.0	77.8	80.6	39.4	39.6	48.5	17.4	18.6	21.5	7.7	4.1	4.8	135.6	140.1	155.5
C-Class	10	39.2	39.9	50.6	19.0	19.8	21.1	58.2	59.7	71.7	35.3	35.2	40.6	15.8	15.0	16.1	1.3	2.4	3.7	110.7	112.4	132.1
D-Class	2	70.6	95.4	104.5	9.2	9.9	14.0	79.8	103.3	118.5	42.6	54.3	52.9	11.1	11.8	15.1	3.0	4.1	3.9	136.4	173.5	190.4
Sample	54	52.9	62.5	70.1	15.8	16.9	19.5	68.7	79.5	89.6	39.7	43.5	47.5	15.4	16.1	18.7	5.1	5.2	5.6	129.0	144.2	161.3

Per Capita Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.

(Rupees)

Municipality Class	Sample Size	Gen. Administration		Public Health		Public Safety		Public Works		Education		Recreat. Activities		Others		Tot. Expenditure									
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93						
A-Class	20	25.9	25.3	28.9	27.3	28.7	29.2	15.7	8.5	10.8	18.4	17.3	17.6	22.9	27.0	28.4	0.4	0.6	0.5	13.3	13.5	17.4	123.9	120.9	132.8
B-Class	22	24.1	27.9	28.8	31.3	32.7	37.6	5.2	6.6	6.4	29.3	30.0	22.8	28.0	29.4	31.9	4.8	2.8	4.8	12.1	14.5	15.2	134.8	163.9	147.5
C-Class	10	31.4	31.5	32.6	22.1	25.6	29.3	10.6	15.2	10.1	18.2	8.9	10.4	11.9	11.9	12.5	4.2	1.7	1.6	19.8	17.7	20.9	116.0	112.5	117.5
D-Class	2	92.8	96.5	93.0	16.1	15.3	16.6	6.1	5.9	7.0	102.2	55.0	82.3	7.5	7.6	8.6	0.9	0.5	0.5	15.4	8.9	15.1	241.0	189.7	223.0
Sample	54	50.0	52.2	51.7	23.1	24.4	27.3	8.1	8.9	8.1	49.7	31.4	39.0	15.9	16.8	18.1	2.8	1.4	2.0	15.5	13.4	17.0	165.2	148.5	163.3

Andhra Pradesh		Percentage Share of Individual Taxes in Total Tax Revenue												(Per cent)					
Municipality Class	Sample Size	Property Tax			Advertisement Tax			Vehicles, boats & Anim			Betterment Levies			Others			Total Tax Revenue		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93			
A-Class	20	92.5	92.3	90.7	0.3	0.3	0.3	0.1	0.1	0.1	0.1	3.1	3.4	2.4	4.0	3.9	6.4	100.0	100.0
B-Class	22	78.9	73.9	77.3	0.4	0.4	0.4	2.8	2.5	2.4	10.3	10.0	8.0	7.5	13.2	11.9	11.9	100.0	100.0
C-Class	10	97.0	97.8	97.8	0.5	0.6	0.6	0.1	0.1	0.1	2.5	1.6	1.5	0.0	0.0	0.0	0.0	100.0	100.0
D-Class	2	90.4	91.9	89.4	0.8	1.2	1.6	0.0	0.0	0.0	8.8	7.0	9.0	0.0	0.0	0.0	0.0	100.0	100.0
Sample	54	88.9	88.6	88.5	0.6	0.8	1.0	0.8	0.6	0.5	7.5	6.5	6.8	2.3	3.5	3.1	3.1	100.0	100.0

Andhra Pradesh		Percentage Share of Individual Taxes in Total Revenue												(Per cent)					
Municipality Class	Sample Size	Property Tax			Advertisement Tax			Vehicles, boats & Anim			Betterment Levies			Others			Total Tax Revenue		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93			
A-Class	20	24.3	25.0	25.5	0.1	0.1	0.1	0.0	0.0	0.0	0.8	0.9	0.7	1.0	1.1	1.8	26.3	27.1	28.0
B-Class	22	29.6	29.4	28.2	0.2	0.2	0.2	1.1	1.0	0.9	3.9	4.0	2.9	2.8	5.2	4.3	37.6	39.7	36.4
C-Class	10	34.4	34.7	37.5	0.2	0.2	0.2	0.0	0.0	0.0	0.9	0.6	0.6	0.0	0.0	0.0	35.5	35.5	38.3
D-Class	2	46.8	49.5	49.0	0.4	0.6	0.9	0.0	0.0	0.0	4.6	3.7	5.0	0.0	0.0	0.0	51.7	53.8	54.9
Sample	54	36.4	38.4	38.4	0.2	0.4	0.5	0.3	0.3	0.2	3.1	2.8	3.0	0.9	1.5	1.3	41.0	43.3	43.4

Andhra Pradesh		Per Capita Share of Individual Taxes												(Rupees)					
Municipality Class	Sample Size	Property Tax			Advertisement Tax			Vehicles, boats & Anim			Betterment Levies			Others			Total Tax Revenue		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93			
A-Class	20	33.0	35.9	41.0	0.1	0.1	0.1	0.0	0.0	0.0	1.1	1.3	1.1	1.4	1.5	2.9	35.7	38.9	45.1
B-Class	22	40.2	41.2	43.8	0.2	0.2	0.3	1.4	1.4	1.3	5.3	5.6	4.5	3.8	7.3	6.7	50.9	55.7	56.7
C-Class	10	38.0	39.0	49.5	0.2	0.2	0.3	0.0	0.0	0.0	1.0	0.6	0.8	0.0	0.0	0.0	39.2	39.9	50.6
D-Class	2	63.8	85.9	93.4	0.5	1.1	1.7	0.0	0.0	0.0	6.2	6.5	9.4	0.0	0.0	0.0	70.6	93.4	104.5
Sample	54	47.0	55.4	62.0	0.3	0.5	0.7	0.4	0.4	0.4	4.0	4.1	4.8	1.2	2.2	2.2	52.9	62.5	70.1

Assam		Amount of Own Resources, Shared Revenue, Grants In Aid, etc.												(Rs.Million)								
Municipality Class	Sample Size	Tot. Tax			Tot. (Tax & Non) Tax			Tot. Rev. Shared			Tot. Grants in Aid			Tot. Other Recp.			Tot. Revenue (All Rec.)					
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93			
A-Class	19	19.4	20.1	20.6	15.1	14.4	14.0	34.5	34.6	34.6	3.0	3.9	1.6	4.6	4.4	6.0	6.5	7.5	7.7	48.6	50.3	49.9
B-Class	2	5.6	6.0	6.1	4.9	5.2	6.0	10.5	11.3	12.1	0.6	0.6	0.6	1.3	0.6	1.4	0.7	1.9	1.3	13.1	14.4	15.4
C-Class	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D-Class	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sample	21	25.0	26.2	26.7	20.0	19.6	20.1	45.0	45.8	46.7	3.6	4.5	2.2	5.8	5.0	7.4	7.3	9.4	8.9	61.7	64.7	65.3

Assam		Expenditure of Gen.Administration, Public Health, Public Safety, Education etc.												(Rs.Million)											
Municipality Class	Sample Size	Gen. Administration			Public Health			Public Safety			Public Works			Education			Recreat. Activities			Others			Tot. Expenditure		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	19	10.7	12.5	15.7	11.7	11.7	13.0	2.6	2.1	1.8	12.1	14.1	15.0	0.1	0.2	0.1	0.0	0.0	0.2	3.2	3.1	3.4	40.3	43.7	49.1
B-Class	2	1.7	2.1	2.0	0.8	1.5	1.8	0.7	0.7	0.6	5.0	3.4	2.3	0.3	0.3	0.3	0.0	0.0	0.0	5.6	5.8	7.4	14.1	13.8	16.5
C-Class	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D-Class	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sample	21	12.3	14.5	17.7	12.5	13.3	14.8	3.3	2.8	2.5	17.1	17.5	17.3	0.3	0.5	0.4	0.0	0.0	0.2	8.7	8.9	10.8	54.5	57.5	63.6

Assam Municipality Class	Percentage Share of Own Resources, Shared Revenue, Grants in Aid, etc. in Total Revenue (Per cent)																					
	Tot. Tax	Tot. Non Tax	Tot. (Tax & Non) Tax	Tot. Rev. Shared	Tot. Grants in Aid	Tot. Other Recp.	Tot. Revenue (All Rec.)	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93									
Sample Size	39.9	40.0	41.3	31.1	28.5	28.1	71.0	68.6	69.4	6.2	7.7	3.2	9.4	8.8	12.0	13.4	14.9	15.3	100.0	100.0	100.0	
A-Class	19	39.9	40.0	41.3	31.1	28.5	71.0	68.6	69.4	6.2	7.7	3.2	9.4	8.8	12.0	13.4	14.9	15.3	100.0	100.0	100.0	
B-Class	2	42.9	42.0	39.3	37.3	36.2	39.1	80.2	78.2	78.4	4.4	4.0	9.7	4.1	9.3	5.7	13.5	8.4	100.0	100.0	100.0	
C-Class	0																					
D-Class	0																					
Sample	21	40.5	40.5	40.8	32.4	30.2	30.7	72.9	70.7	71.6	5.8	6.9	3.4	9.5	7.8	11.4	11.8	14.6	13.7	100.0	100.0	100.0

Assam Municipality Class	Percentage Share of Expenditure of Gen. Administration, Public Health, Public Safety, Education etc. in Total Expenditure (Per cent)																						
	Gen. Administration	Public Health	Public Safety	Public Works	Education	Recreat. Activities	Others	Tot. Expenditure	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93									
Sample Size	26.4	26.9	26.4	6.5	4.9	3.7	30.0	32.2	30.5	0.2	0.4	0.1	0.0	0.3	7.8	7.0	6.9	100.0	100.0	100.0			
A-Class	19	26.4	26.9	26.4	6.5	4.9	3.7	30.0	32.2	30.5	0.2	0.4	0.1	0.0	0.3	7.8	7.0	6.9	100.0	100.0	100.0		
B-Class	2	11.9	14.9	13.5	5.8	11.0	12.6	5.1	5.0	4.5	35.6	26.8	16.1	2.0	2.1	2.3	0.1	0.3	39.5	41.9	51.0	100.0	
C-Class	0																						
D-Class	0																						
Sample	21	22.6	25.3	27.8	23.0	23.1	23.3	6.1	4.9	3.9	31.5	30.4	27.2	0.6	0.8	0.6	0.1	0.1	0.3	16.1	15.4	16.9	100.0

Municipality Class	Sample Size	Per Capita Amount of Own Resources, Shared Revenue, Grants in Aid, etc.										(Rupees)										
		Tot. Tax		Tot. (Tax & Non) Tax		Tot. Rev. Shared		Tot. Grants in Aid		Tot. Other Recp.			Tot. Revenue (All Rec.)									
		1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92			1990-91	1991-92	1992-93						
A-Class	19	24.9	25.2	19.4	18.0	17.2	44.3	43.2	42.4	3.9	4.9	1.9	5.9	5.5	7.3	8.3	9.4	9.4	62.4	63.0	61.0	
B-Class	2	23.8	24.9	20.7	21.5	24.1	44.5	46.4	48.3	2.4	2.4	2.4	5.4	2.5	5.8	3.2	8.0	5.2	55.5	59.3	61.7	
C-Class	0																					
D-Class	0																					
Sample	21	24.6	25.2	19.7	18.8	18.8	44.3	44.0	43.7	3.5	4.3	2.1	5.8	4.8	7.0	7.1	9.1	8.4	60.8	62.2	61.1	

Municipality Class	Sample Size	Per Capita Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.										(Rupees)														
		Gen. Administration		Public Health		Public Safety		Public Works		Education			Recreat. Activities		Others		Tot. Expenditure									
		1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92		1990-91	1991-92	1990-91	1991-92		1992-93								
A-Class	19	13.7	15.6	19.2	15.0	14.7	15.9	3.3	2.7	2.2	15.5	17.6	18.3	0.1	0.2	0.1	0.0	0.0	0.2	4.0	3.8	4.1	51.7	54.7	60.1	
B-Class	2	7.1	8.5	7.8	3.5	6.3	7.3	3.1	2.9	2.6	21.4	14.1	9.3	1.2	1.3	0.1	0.2	0.1	0.2	23.7	23.8	29.6	60.0	56.9	58.0	
C-Class	0																									
D-Class	0																									
Sample	21	12.2	14.0	16.6	12.6	12.7	13.9	3.3	2.7	2.3	16.9	16.8	16.2	0.3	0.4	0.4	0.0	0.0	0.2	8.6	8.5	10.1	53.7	55.2	59.6	

Percentage Share of Individual Taxes in Total Tax Revenue (Per cent)															
Assesment	Sample Size	Property Tax	Octroi	Profession Tax	Advertisement Tax	Trade and Callings									
Municipality Class		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93		
A-Class	19	69.05	66.32	64.67	0.00	0.00	5.91	6.72	8.27	0.13	0.15	0.17	4.71	9.19	6.65
B-Class	2	64.34	64.83	59.68	0.00	0.00	9.53	8.57	8.10	0.59	0.50	0.49	6.16	7.48	13.30
C-Class	0														
D-Class	0														
Sample	21	68.00	65.98	63.34	0.00	0.00	6.73	7.15	8.23	0.23	0.23	0.24	5.04	8.80	8.16

Percentage Share of Individual Taxes in Total Revenue (Per cent)															
Assesment	Sample Size	Property Tax	Octroi	Profession Tax	Advertisement Tax	Trade and Callings									
Municipality Class		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93		
A-Class	19	27.53	26.55	26.72	0.00	0.00	2.36	2.69	3.42	0.05	0.06	0.07	1.88	3.68	2.75
B-Class	2	27.60	27.24	23.43	0.00	0.00	4.09	3.60	3.18	0.25	0.21	0.19	2.64	3.14	5.22
C-Class	0														
D-Class	0														
Sample	21	27.54	26.70	25.94	0.00	0.00	2.72	2.89	3.36	0.09	0.09	0.10	2.04	3.56	3.33

Assam		Percentage Share of Individual Taxes in Total Tax Revenue							(Per cent)
Municipality Class	Sample Size	Vehicles, boats & Anim	Entertainment Tax	Betterment Levies	Others	Total Tax Revenue			
		1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	
A-Class	19	2.70 2.85 2.72	0.02 0.02 0.03	3.08 3.41 3.15	14.39 11.33 14.34	100.00 100.00 100.00			
B-Class	2	0.11 0.05 0.23	0.00 0.00 0.00	17.59 16.51 15.72	1.67 2.06 2.48	100.00 100.00 100.00			
C-Class	0								
D-Class	0								
Sample	21	2.12 2.20 2.16	0.01 0.02 0.02	6.34 6.44 6.01	11.53 9.19 11.65	100.00 100.00 100.00			

Assam		Percentage Share of Individual Taxes in Total Revenue							(Per cent)
Municipality Class	Sample Size	Vehicles, boats & Anim	Entertainment Tax	Betterment Levies	Others	Total Tax Revenue			
		1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	1990-91 1991-92 1992-93	
A-Class	19	1.08 1.14 1.12	0.01 0.01 0.01	1.23 1.37 1.30	5.73 4.54 5.93	39.86 40.03 41.32			
B-Class	2	0.05 0.02 0.09	0.00 0.00 0.00	7.55 6.94 6.17	0.72 0.87 0.97	42.90 42.03 39.25			
C-Class	0								
D-Class	0								
Sample	21	0.86 0.89 0.88	0.00 0.01 0.01	2.57 2.61 2.45	4.67 3.72 4.76	40.51 40.47 40.83			

Assam															
Percentage Share of Individual Taxes in Total Tax and Total Non Tax combined															
(Per cent)															
Municipality Class	Sample Size	Property Tax	Octroi	Profession Tax	Advertisement Tax	Trade and Callings	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	19	38.77	38.71	38.47	0.00	0.00	3.32	3.92	4.92	0.07	0.09	0.10	2.65	5.37	3.96
B-Class	2	34.43	34.83	29.90	0.00	0.00	5.10	4.61	4.06	0.31	0.27	0.25	3.30	4.02	6.66
C-Class	0														
D-Class	0														
Sample	21	37.76	37.76	36.26	0.00	0.00	3.74	4.09	4.70	0.13	0.13	0.14	2.80	5.03	4.66

Assam															
Per Capita Share of Individual Taxes															
(Rupees)															
Municipality Class	Sample Size	Property Tax	Octroi	Profession Tax	Advertisement Tax	Trade and Callings	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	19	17.17	16.73	16.29	0.00	0.00	1.47	1.70	2.08	0.03	0.04	0.04	1.17	2.32	1.68
B-Class	2	15.32	16.16	14.45	0.00	0.00	2.27	2.14	1.96	0.14	0.12	0.12	1.47	1.86	3.22
C-Class	0														
D-Class	0														
Sample	21	16.74	16.60	15.86	0.00	0.00	1.66	1.80	2.05	0.06	0.06	0.06	1.24	2.21	2.04

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Assam		Percentage Share of Individual Taxes in Total Tax and Total Non Tax combined								(Per cent)					
Municipality Class	Sample Size	Vehicles, boats & Anim	Entertainment Tax	Betterment Levies	Others	Total Tax Revenue	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	19	1.52	1.66	1.62	0.01	0.02	1.73	1.99	1.88	8.08	6.61	8.53	56.15	58.37	59.49
B-Class	2	0.06	0.03	0.11	0.00	0.00	9.41	8.87	7.88	0.90	1.11	1.24	53.51	53.73	50.10
C-Class	0														
D-Class	0														
Sample	21	1.18	1.26	1.23	0.01	0.01	3.52	3.68	3.43	6.40	5.26	6.65	55.53	57.23	57.06

Assam		Per Capita Share of Individual Taxes								(Rupees)					
Municipality Class	Sample Size	Vehicles, boats & Anim	Entertainment Tax	Betterment Levies	Others	Total Tax Revenue	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	19	0.67	0.72	0.69	0.00	0.01	0.77	0.86	0.79	3.58	2.86	3.61	24.86	25.23	25.20
B-Class	2	0.03	0.01	0.06	0.00	0.00	4.19	4.12	3.81	0.40	0.51	0.60	23.80	24.93	24.20
C-Class	0														
D-Class	0														
Sample	21	0.52	0.55	0.54	0.00	0.01	1.56	1.62	1.50	2.84	2.31	2.91	24.62	25.16	24.96

Gujarat		Amount of Own Resources, Shared Revenues, Grant in Aid, etc.								(Rs. Million)						
Municipality Class	Sample Size	Tot. Taxes	Tot. Non Tax	Tot. Tax & Non Tax	Tot. Grant in Aid	Tot. Revenue	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93				
A-Class	48	327.98	383.57	438.36	114.02	132.73	152.13	442.00	516.30	590.49	108.86	95.80	94.72	550.86	612.09	685.21
B-Class	9	193.21	220.51	234.15	56.01	81.46	121.66	249.22	301.97	355.81	44.26	39.88	43.54	293.48	341.84	399.35
C-Class	2	185.83	218.03	232.68	35.25	31.98	37.41	221.08	250.01	270.09	54.65	39.07	40.69	275.73	289.09	310.77
D-Class	4	2439.30	2992.87	3375.71	599.55	644.91	757.08	3038.85	3637.77	4132.79	370.96	409.49	452.84	3409.81	4047.26	4585.63
All Sampl	63	3146.32	3814.98	4280.90	804.83	891.07	1068.28	3951.14	4706.05	5349.17	578.74	584.24	631.78	4529.88	5290.29	5980.95

Gujarat		Percentage Share of Own Resources, Shared Revenues, Grant in Aid, etc. in Total Revenue								(Per cent)						
Municipality Class	Sample Size	Tot. Taxes	Tot. Non Tax	Tot. Tax & Non Tax	Tot. Grant in Aid	Tot. Revenue	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93				
A-Class	48	59.54	62.67	63.97	20.70	21.68	22.20	80.24	84.35	86.18	19.76	15.65	13.82	100.00	100.00	100.00
B-Class	9	65.84	64.51	58.63	19.08	23.83	30.46	84.92	88.33	89.10	15.08	11.67	10.90	100.00	100.00	100.00
C-Class	2	67.40	75.42	74.87	12.78	11.06	12.04	80.18	86.48	86.91	19.82	13.52	13.09	100.00	100.00	100.00
D-Class	4	71.54	73.95	73.61	17.58	15.93	16.51	89.12	89.88	90.12	10.88	10.12	9.88	100.00	100.00	100.00
All Sampl	63	69.46	72.11	71.58	17.77	16.84	17.86	87.22	88.96	89.44	12.78	11.04	10.56	100.00	100.00	100.00

Gujarat		Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.												(Rs. Million)											
Municipality Class	Sample Size	Fire Fighting Serv.			Street Light Serv.			Water Supply Serv.			Public Health Serv.			Medical Services			Pre./Prim. Education			Sec. High. Sec. Ed.			Tech. Education		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	48	5.7	8.2	10.2	23.0	32.5	32.7	76.8	94.1	125.2	118.5	133.7	153.5	18.9	20.9	19.6	30.9	15.1	15.0	5.6	7.6	8.8	1.0	1.7	0.5
B-Class	9	5.9	6.3	6.5	12.2	13.7	15.3	38.8	48.9	46.8	62.7	79.0	97.0	7.0	8.5	9.4	22.3	11.4	11.1	2.4	1.6	2.1	0.2	0.3	0.2
C-Class	2	2.9	3.9	4.2	5.7	7.7	9.2	33.0	42.3	21.3	46.2	52.3	64.5	0.0	0.0	0.0	61.1	37.1	70.0	0.1	0.1	0.1	0.0	0.0	0.0
D-Class	4	48.1	54.0	72.4	72.8	83.0	116.0	285.7	357.6	399.9	501.3	386.7	599.7	139.9	158.4	246.1	518.8	491.6	541.1	4.0	4.8	5.0	12.9	16.1	20.0
All Smp	63	62.5	72.3	93.3	113.7	137.0	173.2	434.3	542.9	593.1	728.7	651.6	914.6	165.8	187.8	275.0	633.0	555.2	637.2	12.2	14.1	16.0	14.1	18.0	20.7

Gujarat		Percentage Share of Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.												(Per cent)											
Municipality Class	Sample Size	Fire Fighting Serv.			Street Light Serv.			Water Supply Serv.			Public Health Serv.			Medical Services			Pre./Prim. Education			Sec. High. Sec. Ed.			Technical Education		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	48	1.1	1.4	1.5	4.6	5.4	4.8	15.2	15.7	18.3	23.5	22.4	22.4	3.8	3.5	2.9	6.1	2.5	2.2	1.1	1.3	1.3	0.2	0.3	0.1
B-Class	9	2.3	2.2	1.8	4.7	4.8	4.1	15.0	17.0	12.6	24.2	27.5	26.1	2.7	3.0	2.5	8.6	4.0	3.0	0.9	0.6	0.6	0.1	0.1	0.0
C-Class	2	1.1	1.4	1.4	2.2	2.7	3.0	12.5	14.8	6.9	17.5	18.3	21.0	0.0	0.0	0.0	23.2	13.0	22.8	0.0	0.0	0.0	0.0	0.0	0.0
D-Class	4	1.6	1.8	1.7	2.5	2.7	2.8	9.7	11.8	9.6	17.1	12.8	14.4	4.8	5.2	5.9	17.7	16.3	13.0	0.1	0.2	0.1	0.4	0.5	0.5
All Smp	63	1.6	1.7	1.7	2.9	3.3	3.1	11.0	12.9	10.7	18.4	15.5	16.6	4.2	4.5	5.0	16.0	13.2	11.5	0.3	0.3	0.3	0.4	0.4	0.4

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Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.

Municipality Class	Gujarat																								
	Public Buildings	Commer. Activities	Mun. Institution	Gen. Administration	Grant Paid	Interest Paid	Funds P.F.Pensions etc	Tot. Expenditure																	
Sample Size	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93										
A-Class	48	44.0	54.3	49.1	20.2	22.5	37.5	7.5	9.3	9.8	105.2	139.7	135.3	1.0	0.8	1.2	1.2	1.6	1.3	44.1	55.9	85.1	503.5	598.0	804.9
B-Class	9	19.0	19.4	30.9	10.5	11.3	12.5	3.8	4.1	4.4	52.2	65.4	105.0	0.4	0.4	0.3	0.0	0.0	0.7	21.7	16.9	29.4	259.0	287.2	371.4
C-Class	2	19.5	16.0	14.4	25.8	31.3	32.8	0.0	0.0	0.0	34.6	46.4	57.8	0.3	12.7	0.1	0.0	0.0	0.0	34.4	35.9	32.7	263.5	285.7	307.0
D-Class	4	199.4	228.9	312.3	38.5	48.3	49.6	23.3	24.3	29.3	546.7	558.0	1089.1	87.5	87.3	87.9	203.7	200.9	243.8	264.9	321.9	342.4	2938.6	3021.6	4154.4
All Sampl	63	273.0	318.6	408.8	94.9	113.4	132.4	34.6	37.8	43.4	738.7	809.5	1387.2	89.2	101.3	89.4	204.9	202.5	245.8	365.1	430.6	489.6	3884.6	4192.5	5517.7

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Percentage Share of Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.

Municipality Class	Gujarat																								
	Public Buildings	Commercial Activities	Mun. Institution	General Administration	Grant Paid	Interest Paid	Funds P.F.Pensions etc	Tot. Expenditure																	
Sample Size	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93										
A-Class	48	8.7	9.1	7.2	4.0	3.8	5.5	1.5	1.6	1.4	20.9	23.4	19.8	0.2	0.1	0.2	0.2	0.3	0.2	8.7	9.3	12.4	100.0	100.0	106.0
B-Class	9	7.3	6.8	8.3	4.0	3.9	3.4	1.5	1.4	1.2	20.1	22.8	28.3	0.2	0.1	0.1	0.0	0.0	0.2	8.4	5.9	7.9	100.0	100.0	106.0
C-Class	2	7.4	5.6	4.7	9.8	11.0	10.7	0.0	0.0	0.0	13.1	16.2	18.8	0.1	4.5	0.0	0.0	0.0	0.0	13.1	12.6	10.7	100.0	100.0	100.0
D-Class	4	6.5	7.6	7.5	1.3	1.6	1.2	0.8	0.8	0.7	18.6	18.5	26.2	3.0	2.9	2.1	6.9	6.6	5.9	9.0	18.7	8.2	100.0	100.0	106.0
All Sampl	63	6.9	7.6	7.4	2.4	2.7	2.4	0.9	0.9	0.8	18.6	19.3	25.1	2.2	2.4	1.6	5.2	4.8	4.5	9.2	10.3	8.9	100.0	100.0	100.0

Per Capita Amount of Own Resources, Shared Revenue, Grants in Aid etc. (Rupees)

Municipality Class	Tot. Taxes		Tot. Mon Tax		Tot. Tax & Mon Tax		Tot. Grant in Aid		Tot. Revenue							
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93				
A-Class	48	128.4	147.6	165.8	44.6	51.1	57.5	173.1	198.7	223.3	42.6	36.9	35.8	215.7	235.6	259.1
B-Class	9	174.4	195.5	203.9	50.6	72.2	105.9	225.0	267.7	309.8	40.0	35.4	37.9	264.9	303.1	347.7
C-Class	2	255.9	293.8	306.8	48.5	43.1	49.3	304.5	336.9	356.1	75.3	52.7	53.6	379.7	389.6	409.8
D-Class	4	410.2	483.3	523.4	100.8	104.1	117.4	511.0	587.4	640.8	62.4	66.1	70.2	573.4	653.6	711.0
All Sampl	63	304.4	357.8	389.1	77.9	83.6	97.1	382.3	441.4	486.2	56.0	54.8	57.4	438.3	496.2	543.7

Per Capita Expenditure of Gen. Administration, Public Health, Public Safety, Education etc. (Rupees)

Municipality Class	Fire Fighting Serv.		Street Light Serv.		Water Supply Serv.		Public Health Serv.		Medical Services		Pre./Prim. Education		Sec.High. Sec. Ed.		Technical Education										
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93							
A-Class	48	2.2	3.1	3.9	9.0	12.5	12.4	30.1	36.2	47.3	46.4	51.5	58.0	7.4	8.1	7.4	12.1	5.8	5.7	2.2	2.9	3.3	0.4	0.6	0.2
B-Class	9	5.3	5.6	5.7	11.0	12.2	13.3	35.0	43.3	40.7	56.6	70.1	84.4	6.4	7.5	8.1	20.1	10.1	9.6	2.2	1.4	1.8	0.2	0.2	0.1
C-Class	2	4.0	5.2	5.5	7.8	10.4	12.1	45.5	57.0	28.0	63.6	70.4	85.0	0.0	0.0	0.0	84.1	50.0	92.3	0.1	0.1	0.1	0.0	0.0	0.0
D-Class	4	8.1	8.7	11.2	12.2	13.4	18.0	48.0	57.7	62.0	84.3	62.4	93.0	23.5	25.6	38.2	87.2	79.4	83.9	0.7	0.8	0.8	2.2	2.6	3.1
All Sampl	63	6.1	6.8	8.5	11.0	12.8	15.7	42.0	50.9	53.9	70.5	61.1	83.1	16.0	17.6	25.0	61.2	52.1	57.9	1.2	1.3	1.5	1.4	1.7	1.9

Per Capita Expenditure of Gen. Administration, Public Health, Public Safety, Education etc. (Rupees)

Municipality Class	Public Buildings		Commercial Activities		Hun. Institution		General Administration		Grant Paid		Interest Paid		Funds P.F. Pensions etc		Tot. Expenditure											
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93								
A-Class	48	17.2	20.9	18.6	7.9	8.6	14.2	2.9	3.6	3.7	41.2	53.8	51.2	0.4	0.3	0.4	0.5	0.6	0.5	17.3	21.5	32.2	197.2	230.1	259.0	
B-Class	9	17.2	17.2	26.9	9.4	10.0	10.9	3.4	3.7	3.8	47.1	58.0	91.4	0.4	0.4	0.4	0.2	0.0	0.0	0.6	19.6	15.0	25.6	233.8	254.6	323.4
C-Class	2	26.8	21.6	18.9	35.5	42.2	43.2	0.0	0.0	0.0	47.7	62.5	76.1	0.4	17.2	0.1	0.0	0.0	0.0	0.0	47.4	48.4	43.2	362.9	385.0	404.7
D-Class	4	32.0	37.0	48.4	6.5	7.8	7.7	3.9	3.9	4.5	91.9	90.1	168.9	14.7	14.1	13.6	34.3	32.4	37.8	44.5	52.0	53.1	496.1	487.9	644.1	
All Sampl	63	26.4	29.9	37.0	9.2	10.6	12.0	3.3	3.5	3.9	71.5	75.9	126.1	8.6	9.5	8.1	19.8	19.0	22.3	35.3	40.4	44.5	383.6	393.3	501.6	

Gujarat																							
Percentage Share of Individual Taxes in Total Tax and Total Non Tax Combined																							
Municipality Class	Sample Size	Octroi			Property/Consol. Tax			Lighting Tax			Gen. Water Tax			Sp. Water Tax			Gen. sanitary Tax			Sp. Sanitary Tax			
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	
A-Class	48	53.9	54.9	52.9	11.1	10.7	11.7	0.2	0.2	0.2	2.4	2.3	2.5	4.5	4.2	4.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0
B-Class	9	54.6	52.4	48.5	13.7	12.4	10.2	0.1	0.0	0.0	1.2	1.0	0.7	4.5	4.2	3.6	0.4	0.3	0.3	0.0	0.0	0.0	0.0
C-Class	2	51.3	53.1	55.3	11.6	12.8	12.0	0.0	0.0	0.0	13.5	16.8	14.1	3.8	0.0	0.0	3.3	3.9	4.4	0.0	0.0	0.0	0.0
D-Class	4	59.3	60.6	61.4	15.5	16.7	15.1	0.0	0.0	0.0	2.7	1.4	1.4	0.3	1.4	1.2	0.8	1.0	0.8	0.0	0.0	0.0	0.0
All Sampl	63	58.0	59.0	59.3	14.7	15.6	14.2	0.0	0.0	0.0	3.2	2.3	2.1	1.2	1.8	1.6	0.9	1.0	0.9	0.0	0.0	0.0	0.0

Gujarat																							
Percentage Share of Individual Taxes in Total Revenue																							
Municipality Class	Sample Size	Octroi			Property/Consol. Tax			Lighting Tax			Gen. Water Tax			Sp. Water Tax			Gen. sanitary Tax			Sp. Sanitary Tax			
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	
A-Class	48	43.2	46.3	45.6	8.9	9.0	10.0	0.1	0.1	0.2	1.9	1.9	2.1	3.6	3.5	3.4	0.1	0.1	0.1	0.0	0.0	0.0	0.0
B-Class	9	46.4	46.3	43.2	11.6	10.9	9.1	0.0	0.0	0.0	1.0	0.8	0.7	3.8	3.8	3.2	0.4	0.3	0.3	0.0	0.0	0.0	0.0
C-Class	2	41.2	46.0	48.1	9.3	11.1	10.4	0.0	0.0	0.0	10.8	14.5	12.2	3.0	0.0	0.0	2.7	3.4	3.8	0.0	0.0	0.0	0.0
D-Class	4	52.9	54.4	55.3	13.8	15.0	13.6	0.0	0.0	0.0	2.4	1.3	1.3	0.3	1.3	1.0	0.7	0.9	0.7	0.0	0.0	0.0	0.0
All Sampl	63	50.6	52.5	53.0	12.8	13.9	12.7	0.0	0.0	0.0	2.8	2.0	1.9	1.1	1.6	1.4	0.7	0.9	0.8	0.0	0.0	0.0	0.0

(Contd..)

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(Per cent)

Percentage Share of Individual Taxes in Total Tax and Total Non Tax Combined

Gujarat

Municipality Class	Sample Size	Drainage Tax			Vehicle Tax			Theater Tax			Toll Tax			Other Tax			Total Taxes		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	48	1.1	1.0	1.2	0.1	0.1	0.1	0.2	0.2	0.2	0.4	0.4	1.1	0.3	0.3	0.4	74.2	74.3	74.2
B-Class	9	2.8	2.4	1.9	0.1	0.1	0.1	0.2	0.2	0.1	0.0	0.0	0.3	0.0	0.0	0.0	77.5	73.0	65.8
C-Class	2	0.3	0.1	0.1	0.2	0.4	0.2	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	84.1	87.2	86.1
D-Class	4	0.8	0.2	1.0	0.4	0.4	0.3	0.1	0.1	0.1	0.0	0.0	0.0	0.3	0.5	0.5	80.3	82.3	81.7
All Sampl	63	0.9	0.4	1.0	0.3	0.3	0.3	0.1	0.1	0.1	0.0	0.0	0.1	0.3	0.4	0.4	79.6	81.1	80.0

Percentage Share of Individual Taxes in Total Revenue

Gujarat

Municipality Class	Sample Size	Drainage Tax			Vehicle Tax			Theater Tax			Toll Tax			Other Tax			Total Taxes		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	48	0.9	0.9	1.0	0.1	0.1	0.0	0.2	0.1	0.2	0.3	0.4	0.9	0.2	0.3	0.3	59.5	62.7	64.0
B-Class	9	2.4	2.1	1.7	0.1	0.1	0.1	0.2	0.1	0.1	0.0	0.0	0.3	0.0	0.0	0.0	65.8	64.5	58.6
C-Class	2	0.2	0.1	0.1	0.2	0.4	0.2	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	67.4	75.4	74.9
D-Class	4	0.7	0.2	0.9	0.4	0.3	0.3	0.1	0.1	0.1	0.0	0.0	0.0	0.3	0.5	0.4	71.5	73.9	73.6
All Sampl	63	0.8	0.4	0.9	0.3	0.3	0.3	0.1	0.1	0.1	0.0	0.0	0.1	0.2	0.4	0.4	69.5	72.1	71.6

Gujarat  
Percentage Share of Individual Taxes in Total Tax Revenue

Municipality Class	Sample Size	Octroi	Property/Consol. Tax				Lighting Tax	Gen. Water Tax				Sp. Water Tax	Gen. sanitary Tax				Sp. Sanitary Tax					
			(Per cent)					(Per cent)					(Per cent)									
			1990-91	1991-92	1992-93	1990-91		1991-92	1992-93	1990-91	1991-92		1992-93	1990-91	1991-92	1992-93		1990-91	1991-92	1992-93		
A-Class	48	72.6	73.9	71.3	14.9	14.4	15.7	0.2	0.2	0.2	3.2	3.0	3.4	6.1	5.6	5.4	0.1	0.2	0.2	0.0	0.0	0.0
B-Class	9	70.4	71.8	73.7	17.7	16.9	15.5	0.1	0.1	0.1	1.5	1.3	1.1	5.8	5.8	5.4	0.5	0.5	0.5	0.0	0.0	0.0
C-Class	2	61.1	60.9	64.2	13.8	14.7	13.9	0.0	0.0	0.0	16.1	19.2	16.3	4.5	0.0	0.0	3.9	4.5	5.1	0.0	0.0	0.0
D-Class	4	73.9	73.6	75.1	19.3	20.3	18.5	0.0	0.0	0.0	3.4	1.7	1.7	0.4	1.7	1.4	1.0	1.2	1.0	0.0	0.0	0.0
All Sampl	63	72.8	72.8	74.1	18.4	19.2	17.8	0.0	0.0	0.0	4.0	2.8	2.7	1.6	2.2	2.0	1.1	1.2	1.1	0.0	0.0	0.0

Gujarat  
Per Capita Share of Individual Taxes in Total Taxes

Municipality Class	Sample Size	Octroi	Property/Consol. Tax				Lighting Tax	Gen. Water Tax				Sp. Water Tax	Gen. sanitary Tax				Sp. Sanitary Tax					
			(Rupees)					(Rupees)					(Rupees)									
			1990-91	1991-92	1992-93	1990-91		1991-92	1992-93	1990-91	1991-92		1992-93	1990-91	1991-92	1992-93		1990-91	1991-92	1992-93		
A-Class	48	93.2	109.0	118.1	19.2	21.3	26.0	0.3	0.3	0.4	4.1	4.5	5.6	7.8	8.3	8.9	0.2	0.3	0.3	0.0	0.0	0.0
B-Class	9	122.8	140.4	150.3	30.8	33.1	31.7	0.1	0.1	0.1	2.6	2.6	2.3	10.1	11.4	11.0	1.0	0.9	1.0	0.0	0.1	0.0
C-Class	2	156.3	179.1	197.1	35.2	43.1	42.7	0.0	0.0	0.0	41.1	56.4	50.1	11.5	0.0	0.0	10.1	13.2	15.6	0.0	0.0	0.0
D-Class	4	303.2	355.7	393.2	79.2	98.2	96.8	0.0	0.0	0.0	13.8	8.3	9.1	1.6	8.3	7.5	4.2	5.8	5.3	0.0	0.0	0.0
All Sampl	63	221.6	260.5	288.2	56.1	68.7	69.3	0.1	0.1	0.1	12.1	10.1	10.4	4.7	8.0	7.7	3.3	4.4	4.4	0.0	0.0	0.0

(Contd..)



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Percentage Share of Individual Taxes in Total Tax Revenue

(Per cent)

Gujarat	Municipality Class	Sample Size	Percentage Share of Individual Taxes in Total Tax Revenue																	
			Drainage Tax	Vehicle Tax	Theater Tax	Toll Tax	Other Tax	Total Taxes												
			1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93			
	A-Class	48	1.5	1.4	1.6	0.1	0.1	0.1	0.3	0.2	0.3	0.6	0.6	1.4	0.4	0.4	0.5	100.0	100.0	100.0
	B-Class	9	3.6	3.2	2.9	0.1	0.1	0.2	0.3	0.2	0.2	0.0	0.0	0.4	0.0	0.0	0.0	100.0	100.0	100.0
	C-Class	2	0.3	0.1	0.2	0.3	0.5	0.2	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0
	D-Class	4	1.0	0.3	1.2	0.5	0.4	0.4	0.1	0.1	0.1	0.0	0.0	0.0	0.4	0.6	0.6	100.0	100.0	100.0
	All Sampl	63	1.2	0.5	1.2	0.4	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.2	0.3	0.5	0.5	100.0	100.0	100.0

(Rupees)

Per Capita Share of Individual Taxes in Total Taxes

Gujarat	Municipality Class	Sample Size	Per Capita Share of Individual Taxes in Total Taxes																	
			Drainage Tax	Vehicle Tax	Theater Tax	Toll Tax	Other Tax	Total Taxes												
			1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93			
	A-Class	48	1.9	2.0	2.6	0.1	0.1	0.1	0.4	0.4	0.4	0.7	0.8	2.4	0.5	0.6	0.9	128.4	147.6	165.8
	B-Class	9	6.3	6.3	5.9	0.2	0.2	0.3	0.5	0.4	0.4	0.0	0.0	0.9	0.0	0.0	0.0	174.4	195.5	203.9
	C-Class	2	0.8	0.4	0.5	0.7	1.4	0.6	0.2	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	255.9	293.8	306.8
	D-Class	4	4.1	1.4	6.1	2.1	2.1	1.9	0.5	0.5	0.4	0.0	0.0	0.0	1.5	3.1	3.1	410.2	483.3	523.4
	All Sampl	63	3.6	2.0	4.8	1.3	1.3	1.2	0.5	0.5	0.4	0.2	0.2	0.7	1.0	1.9	2.0	304.4	357.8	389.1

Maharashtra		Amount of Own Resources, Shared Revenue, Grants in Aid, etc.										(Rs. Million)										
Municipality Class	Sample Size	Tot. Tax	Tot. Non Tax	Tot. (Tax & Non) Tax	Tot. Rev. Shared	Tot. Grants in Aid	Tot. Other Recp.	Tot. Revenue (All Rec.)	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93					
A-Class	16	169.9	234.9	42.7	51.3	59.9	212.6	244.7	294.8	3.7	4.4	5.7	92.2	101.2	104.8	9.8	14.8	15.8	318.3	365.1	421.1	
B-Class	3	106.0	113.1	117.1	8.8	9.7	10.8	114.8	122.7	127.8	1.8	1.7	1.7	44.6	54.3	68.1	25.7	29.3	41.4	186.8	208.0	239.1
C-Class	10	784.3	921.4	1106.0	129.8	166.3	179.8	914.1	1087.7	1285.8	12.5	20.2	17.8	153.7	176.0	189.3	36.5	17.2	30.8	1117.0	1301.0	1523.7
D-Class	4	6696.0	7368.6	8370.6	3155.1	3446.9	3445.7	9851.1	11015.5	11816.3	47.9	36.2	111.6	267.0	338.0	291.0	137.0	469.0	289.8	10303.0	11858.8	12508.6
Sample	33	7756.2	8796.4	9828.7	3336.5	3674.2	3696.1	11092.7	12470.6	13524.7	65.9	62.6	136.8	557.5	669.5	653.1	209.1	530.3	377.8	11925.1	13732.9	14692.5

Maharashtra		Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.										(Rs. Million)													
Municipality Class	Sample Size	Gen. Administration	Public Health	Public Safety	Public Works	Education	Recreat. Activities	Others	Tot. Expenditure	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93				
A-Class	16	49.6	58.9	67.8	87.0	98.7	117.3	18.7	32.0	25.8	58.6	62.2	84.7	41.7	46.0	41.5	12.3	17.8	17.4	44.8	49.0	54.6	312.7	364.5	409.1
B-Class	3	35.7	36.4	40.1	78.8	76.8	84.5	9.2	10.2	12.1	25.8	20.0	27.4	16.6	16.5	18.5	1.0	1.5	1.6	11.4	32.7	24.4	178.6	194.2	208.6
C-Class	10	96.0	127.9	153.9	254.2	331.4	401.3	44.7	53.2	50.7	252.9	279.1	358.5	145.6	165.9	140.3	47.4	19.1	21.4	184.0	244.6	316.5	1024.8	1221.1	1442.6
D-Class	4	697.6	738.2	930.7	2406.3	2861.3	3703.7	171.6	185.5	227.9	1358.9	1565.4	1931.1	1303.8	1494.6	1859.0	115.6	124.0	128.4	3147.7	3905.6	4451.4	9201.6	10874.6	13232.1
Sample	33	878.9	961.4	1192.5	2826.2	3368.2	4306.8	244.2	280.9	316.5	1696.3	1926.7	2401.7	1507.8	1722.9	2059.2	176.3	162.4	168.7	3387.9	4231.9	4847.0	10717.6	12654.6	15292.4

Maharashtra		Percentage Share of Own Resources, Shared Revenue, Grants in Aid, etc. in Total Revenue										(Per cent)										
Municipality Class	Sample Size	Tot. Tax		Tot. Non Tax		Tot. (Tax & Non) Tax		Tot. Rev. Shared		Tot. Grants in Aid		Tot. Other Recp.		Tot. Revenue (All Rec.)								
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93						
A-Class	16	53.4	52.9	55.8	13.4	14.1	14.2	66.8	67.0	70.0	1.2	1.2	1.4	29.0	27.7	24.9	3.1	4.0	3.8	100.0	100.0	100.0
B-Class	3	56.7	54.4	49.0	4.7	4.6	4.5	61.5	59.0	53.5	0.9	0.8	0.7	23.9	26.1	28.5	13.7	14.1	17.3	100.0	100.0	100.0
C-Class	10	70.2	70.8	72.6	11.6	12.8	11.8	81.8	83.6	84.4	1.1	1.6	1.2	13.8	13.5	12.4	3.3	1.3	2.0	100.0	100.0	100.0
D-Class	4	65.0	63.8	66.9	30.6	29.1	27.5	95.6	92.9	94.5	0.5	0.3	0.9	2.6	2.8	2.3	1.3	4.0	2.3	100.0	100.0	100.0
Sample	33	65.0	64.1	66.9	28.0	26.8	25.2	93.0	90.8	92.1	0.6	0.5	0.9	4.7	4.9	4.4	1.8	3.9	2.6	100.0	100.0	100.0

Maharashtra		Percentage Share of Expenditure of Gen. Administration, Public Health, Public Safety, Education etc. in Total Expenditure										(Per cent)												
Municipality Class	Sample Size	Gen. Administration		Public Health		Public Safety		Public Works		Education		Acreat. Activities		Others		Tot. Expenditure								
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93					
A-Class	16	15.9	16.2	16.6	27.8	27.1	28.7	6.0	8.8	6.3	18.7	17.1	20.7	13.3	12.6	10.1	3.9	4.9	4.3	14.3	13.3	100.0	100.0	
B-Class	3	20.0	18.7	19.2	44.1	39.6	40.5	5.2	5.2	5.8	14.4	10.3	13.2	9.3	8.5	8.9	0.5	0.8	0.7	6.4	16.9	11.7	100.0	100.0
C-Class	10	9.4	10.5	10.7	24.8	27.1	27.8	4.4	4.4	3.5	24.7	22.9	24.9	14.2	13.6	9.7	4.6	1.6	1.5	18.0	20.0	21.9	100.0	100.0
D-Class	4	7.6	6.8	7.0	26.2	26.3	28.0	1.9	1.7	1.7	14.8	14.4	14.6	14.2	13.7	14.0	1.3	1.1	1.0	34.2	35.9	33.6	100.0	100.0
Sample	33	8.2	7.6	7.8	26.4	26.6	28.2	2.3	2.2	2.1	15.8	15.2	15.7	14.1	13.6	13.5	1.6	1.3	1.1	31.6	33.4	31.7	100.0	100.0

Per Capita Amount of Own Resources, Shared Revenue, Grants in Aid, etc.

(Rupees)

Municipality Class	Sample Size	Tot. Tax		Tot. Non Tax		Tot. (Tax & Non) Tax		Tot. Rev. Shared		Tot. Grants in Aid		Tot. Other Recp.		Tot. Revenue (All Rec.)								
		1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92					
A-Class	16	217.4	241.1	285.6	54.6	64.0	72.8	272.0	305.2	358.4	4.7	5.5	6.9	117.9	126.3	127.4	12.6	18.4	19.2	407.3	455.4	511.9
B-Class	3	265.4	278.0	282.6	22.0	23.7	26.0	287.5	301.7	308.6	4.4	4.2	4.1	111.6	133.5	164.4	64.3	71.9	100.0	467.8	511.3	577.1
C-Class	10	306.2	336.3	376.7	50.7	60.7	61.2	356.9	397.0	437.9	4.9	7.4	6.1	60.0	64.2	64.5	14.3	6.3	10.5	436.1	474.9	518.9
D-Class	4	528.4	583.9	631.3	249.0	265.9	259.9	777.4	849.9	891.1	3.8	2.8	8.4	21.1	26.1	21.9	10.8	36.2	21.9	813.1	914.9	943.3
Sample	33	472.5	520.2	563.8	203.3	217.3	212.0	675.8	737.5	775.8	4.0	3.7	7.8	34.0	39.6	37.5	12.7	31.4	21.7	726.5	812.1	842.8

Per Capita Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.

(Rupees)

Municipality Class	Sample Size	Gen. Administration		Public Health		Public Safety		Public Works		Education		Recreat. Activities		Others		Tot. Expenditure									
		1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92								
A-Class	16	63.4	73.4	82.4	111.3	123.1	142.7	23.9	39.9	31.4	75.0	77.6	102.9	53.4	57.3	50.4	15.8	22.2	21.2	57.3	61.1	66.4	400.0	454.7	497.4
B-Class	3	89.3	89.5	96.8	197.4	188.9	203.9	23.1	25.0	29.2	64.6	49.2	66.2	41.7	40.5	44.7	2.4	3.7	3.7	28.6	80.5	59.0	447.1	477.4	503.5
C-Class	10	37.5	46.7	52.4	99.2	120.9	136.7	17.4	19.4	17.3	98.7	101.9	122.1	56.8	60.6	47.8	18.5	7.0	7.3	71.8	89.3	107.8	400.1	445.7	491.3
D-Class	4	55.1	57.0	70.2	189.9	220.8	279.3	13.5	14.3	17.2	107.2	120.8	145.6	102.9	115.3	140.2	9.1	9.6	9.7	248.4	301.3	335.7	726.1	839.0	997.9
Sample	33	53.5	56.9	68.4	172.2	199.2	247.0	14.9	16.6	18.2	103.3	113.9	137.8	91.9	101.9	118.1	10.7	9.6	9.7	206.4	250.3	278.0	652.9	748.4	877.2

Maharashtra										Percentage Share of Individual Taxes in Total Tax Revenue				(Per cent)	
Municipality Class	Sample Size	Property Tax	Octroi	Profession Tax	Advertisement Tax	Trade and Callings	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	16	16.5	15.8	16.4	74.3	73.6	73.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
B-Class	3	16.3	16.7	12.0	77.7	76.8	83.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C-Class	10	10.5	13.0	11.6	84.4	81.0	81.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D-Class	4	25.2	24.0	24.0	74.0	75.3	75.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sample	33	23.4	22.5	22.3	75.1	75.8	76.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Maharashtra										Percentage Share of Individual Taxes in Total Revenue				(Per cent)	
Municipality Class	Sample Size	Property Tax	Octroi	Profession Tax	Advertisement Tax	Trade and Callings	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	16	8.8	8.4	9.1	39.7	38.9	40.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
B-Class	3	9.2	9.1	5.9	44.1	41.7	40.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C-Class	10	7.4	9.2	8.4	59.3	57.4	59.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D-Class	4	16.4	15.3	16.1	48.1	48.0	50.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sample	33	15.2	14.4	14.9	48.8	48.6	50.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Maharashtra										Per Capita Share of Individual Taxes				(Rupees)	
Municipality Class	Sample Size	Property Tax	Octroi	Profession Tax	Advertisement Tax	Trade and Callings	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	16	35.9	38.0	46.7	161.5	177.4	209.3	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
B-Class	3	43.2	46.4	33.8	206.2	213.5	234.6	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
C-Class	10	32.2	43.6	43.5	258.5	272.5	307.4	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
D-Class	4	133.0	140.0	151.7	391.0	439.5	475.0	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.1
Sample	33	110.5	117.3	125.7	354.9	394.6	428.5	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.0

Maharashtra																
Percentage Share of Individual Taxes in Total Tax Revenue																
(Per cent)																
Municipality Class	Sample Size	Vehicles, boats & Anim			Entertainment Tax			Betterment Levies			Others			Total Tax Revenue		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	16	0.1	0.1	0.1	0.3	0.3	0.2	1.9	2.2	2.1	6.8	7.9	7.9	100.0	100.0	100.0
B-Class	3	0.0	0.0	0.0	0.3	0.3	0.2	0.1	0.2	0.6	5.5	6.0	4.1	100.0	100.0	100.0
C-Class	10	0.0	0.0	0.0	0.2	0.1	0.1	4.4	5.3	6.1	0.5	0.5	0.5	100.0	100.0	100.0
D-Class	4	0.5	0.4	0.4	0.1	0.1	0.1	0.3	0.2	0.3	0.0	0.0	0.0	100.0	100.0	100.0
Sample	33	0.4	0.4	0.3	0.1	0.1	0.1	0.7	0.8	1.0	0.3	0.3	0.3	100.0	100.0	100.0

Maharashtra																
Percentage Share of Individual Taxes in Total Revenue																
(Per cent)																
Municipality Class	Sample Size	Vehicles, boats & Anim			Entertainment Tax			Betterment Levies			Others			Total Tax Revenue		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	16	0.0	0.1	0.0	0.2	0.1	0.1	1.0	1.2	1.2	3.6	4.2	4.4	53.4	52.9	55.8
B-Class	3	0.0	0.0	0.0	0.2	0.1	0.1	0.1	0.1	0.3	3.1	3.3	2.0	56.7	54.4	49.0
C-Class	10	0.0	0.0	0.0	0.1	0.1	0.1	3.1	3.7	4.4	0.3	0.4	0.4	70.2	70.8	72.6
D-Class	4	0.3	0.3	0.3	0.0	0.0	0.0	0.2	0.1	0.2	0.0	0.0	0.0	65.0	63.8	66.9
Sample	33	0.3	0.2	0.2	0.1	0.1	0.0	0.5	0.5	0.6	0.2	0.2	0.2	65.0	64.1	66.9

Maharashtra																
Per Capita Share of Individual Taxes																
(Rupees)																
Municipality Class	Sample Size	Vehicles, boats & Anim			Entertainment Tax			Betterment Levies			Others			Total Tax Revenue		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	16	0.2	0.3	0.2	0.6	0.6	0.6	4.2	5.3	6.1	14.8	19.1	22.5	217.4	241.1	285.6
B-Class	3	0.1	0.1	0.1	0.9	0.7	0.7	0.3	0.5	1.7	14.6	16.7	11.6	265.4	278.0	282.6
C-Class	10	0.0	0.0	0.0	0.5	0.5	0.5	13.5	17.8	23.0	1.4	1.8	2.0	306.2	336.3	376.7
D-Class	4	2.5	2.6	2.4	0.4	0.4	0.4	1.4	1.3	1.7	0.0	0.0	0.0	528.4	583.9	631.3
Sample	33	1.9	2.0	1.8	0.4	0.4	0.4	3.4	4.2	5.5	1.3	1.6	1.7	472.5	520.2	563.8

West Bengal Amount of Own Resources, Shared Revenue, Grants in aid, etc.

Municipality Class	Sample Size	(Rs. Million)																				
		Tot. Tax			Tot. Non Tax			Tot. (Tax & Non) Tax			Tot. Revenue (All Rec.)											
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93						
A-Class	8	8.9	10.8	10.7	7.2	6.4	11.5	16.0	17.2	22.2	13.1	13.6	14.6	21.5	19.8	21.6	4.1	3.7	1.8	54.7	54.3	60.2
B-Class	9	26.6	32.4	36.0	7.8	11.0	15.8	34.4	43.4	51.9	36.5	36.4	41.1	35.2	28.1	34.1	2.5	5.5	3.2	108.6	113.5	130.2
C-Class	4	29.3	29.3	45.3	8.6	14.9	12.3	38.0	44.1	57.6	39.3	44.6	43.6	41.1	43.2	33.5	17.3	29.9	12.4	135.5	161.9	147.2
D-Class	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sample	21	64.8	72.5	92.1	23.6	32.2	39.7	88.4	104.7	131.7	88.9	94.7	99.3	97.7	91.2	89.2	23.8	39.1	17.4	298.8	329.6	337.6

West Bengal Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.

Municipality Class	Sample Size	(Rs. Million)																							
		Gen. Administration			Public Health			Public Safety			Education			Recreat. Activities			Others								
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93			
A-Class	8	12.7	21.1	16.7	24.4	16.8	23.7	2.4	2.1	3.2	15.4	13.0	9.5	12.2	6.4	6.4	0.0	0.0	0.0	13.2	11.0	13.6	80.3	70.4	71.1
B-Class	9	17.7	20.4	21.3	60.4	71.7	71.4	4.0	4.2	4.4	21.8	17.4	15.1	5.7	6.5	6.2	0.0	0.0	0.0	15.8	16.5	18.7	125.4	136.7	137.1
C-Class	4	20.1	23.8	29.5	49.9	59.8	53.4	9.0	8.2	6.5	20.4	23.5	30.0	2.0	3.3	3.2	1.2	0.7	0.7	14.6	24.3	14.3	117.3	143.4	137.6
D-Class	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sample	21	50.5	65.2	65.5	134.6	148.3	148.6	15.4	14.5	14.2	57.6	53.9	54.5	20.0	16.1	15.7	1.3	0.7	0.7	43.6	51.8	46.6	323.1	350.5	345.8

Percentage Share of Own Resources, Shared Revenue, Grants in Aid, etc. in Total Revenue

(Per cent)

Municipality Class	Sample Size	Tot. Tax		Tot. Non Tax		Tot. (Tax & Non) Tax		Tot. Rev. Shared		Tot. Grants in Aid		Tot. Other Recp.		Tot. Revenue (All Rec.)							
		1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92				
A-Class	8	16.2	19.8	17.8	13.1	11.8	19.1	29.3	31.6	36.9	23.9	25.1	24.2	39.3	36.5	35.8	7.5	6.8	3.1	100.0	100.0
B-Class	9	24.5	28.6	27.7	7.2	9.7	12.2	31.7	38.2	39.8	33.6	32.1	31.5	32.4	24.8	26.2	2.3	4.9	2.5	100.0	100.0
C-Class	4	21.6	18.1	30.8	6.4	9.2	8.4	28.0	27.3	39.2	29.0	27.5	29.6	30.3	26.7	22.8	12.7	18.5	8.4	100.0	100.0
D-Class	0																				
Sample	21	21.7	22.0	27.3	7.9	9.8	11.8	29.6	31.8	39.0	29.7	28.7	29.4	32.7	27.7	26.4	8.0	11.9	5.2	100.0	100.0

Percentage Share of Expenditure of Gen. Administration, Public Health, Public Safety, Education etc. in Total Expenditure

(Per cent)

Municipality Class	Sample Size	Gen. Administration		Public Health		Public Safety		Public Works		Education		Recreat. Activities		Others		Tot. Expenditure								
		1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92							
A-Class	8	15.8	29.9	20.7	30.3	23.8	33.3	2.9	3.0	4.5	19.1	18.5	13.3	15.3	9.1	9.1	0.1	0.0	0.0	16.4	15.6	19.1	100.0	100.0
B-Class	9	14.1	14.9	15.5	48.1	52.4	52.1	3.2	3.1	3.2	17.4	12.7	11.0	4.6	4.7	4.5	0.0	0.0	0.0	12.6	12.1	13.7	100.0	100.0
C-Class	4	17.1	16.6	21.5	42.5	41.7	38.8	7.7	5.7	4.8	17.4	16.4	21.8	1.7	2.3	2.3	1.0	0.5	0.5	12.5	17.0	10.4	100.0	100.0
D-Class	0																							
Sample	21	15.6	18.6	18.9	41.7	42.3	43.0	4.8	4.1	4.1	17.8	15.4	15.8	6.2	4.6	4.6	0.4	0.2	0.2	13.5	14.8	13.5	100.0	100.0



Per Capita Amount of Own Resources, Shared Revenue, Grants in Aid, etc.

(Rupees)

Municipality Class	Sample Size	Tot. Tax		Tot. Mon Tax		Tot. (Tax & Mon) Tax		Tot. Rev. Shared		Tot. Grants in Aid		Tot. Other Recp.		Tot. Revenue (All Rec.)								
		1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92							
A-Class	8	22.6	26.7	18.2	15.8	27.8	40.8	42.5	53.6	33.4	33.9	35.2	54.8	49.1	52.0	10.4	9.1	4.4	139.5	134.7	145.3	
B-Class	9	23.8	27.9	29.8	7.0	9.4	13.1	30.8	37.3	42.9	32.7	31.3	34.0	31.5	24.2	28.2	2.2	4.8	2.7	97.1	97.6	107.8
C-Class	4	24.2	23.5	35.3	7.1	11.9	9.6	31.3	35.4	44.9	32.4	35.7	34.0	33.8	34.6	26.1	14.2	24.0	9.6	111.7	129.7	114.6
D-Class	0																					
Sample	21	23.8	25.8	31.7	8.7	11.4	13.6	32.5	37.2	45.3	32.6	33.6	34.1	35.9	32.4	30.7	6.7	13.9	6.0	109.7	117.2	116.1

Per Capita Expenditure of Gen. Administration, Public Health, Public Safety, Education etc.

(Rupees)

Municipality Class	Sample Size	Gen. Administration		Public Health		Public Safety		Public Works		Education		Recreat. Activities		Others		Tot. Expenditure									
		1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92	1990-91	1991-92								
A-Class	8	32.5	52.3	35.5	62.1	41.6	57.1	6.0	5.3	7.7	39.2	32.3	22.8	31.2	15.9	15.5	0.1	0.0	0.0	33.6	27.2	32.8	204.8	174.6	171.4
B-Class	9	15.8	17.5	17.6	54.0	61.7	59.1	3.6	3.6	3.7	19.5	15.0	12.5	5.1	5.6	5.1	0.0	0.0	0.0	14.1	14.2	15.5	112.2	117.6	113.5
C-Class	4	16.6	19.0	23.0	41.1	47.9	41.6	7.5	6.5	5.1	16.8	18.8	23.3	1.6	2.6	2.5	1.0	0.5	0.5	12.0	19.5	11.1	96.7	114.9	107.2
D-Class	0																								
Sample	21	18.5	23.2	22.5	49.4	52.7	51.1	5.7	5.2	4.9	21.2	19.2	18.7	7.3	5.7	5.4	0.5	0.2	0.2	16.0	18.4	16.0	118.6	124.6	118.9

West Bengal																
Percentage Share of Individual Taxes in Total Tax Revenue																
Municipality Class	Sample Size	Property Tax				Advertisement Tax				Vehicles, boats & Anim			Total Tax Revenue			
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92		1992-93		
A-Class	8	87.43	85.92	87.24	0.04	0.05	0.05	0.45	0.43	0.51	0.00	0.66	12.08	11.54	100.00	100.00
B-Class	9	92.25	95.63	91.41	0.63	0.11	0.15	0.41	0.46	0.36	1.81	1.27	4.90	2.53	100.00	100.00
C-Class	4	97.25	96.97	94.04	0.16	0.17	0.01	0.93	2.06	1.39	0.02	3.85	1.64	0.69	100.00	100.00
D-Class	0															
Sample	21	93.86	94.73	92.22	0.33	0.12	0.07	0.65	1.10	0.88	0.75	2.72	4.41	3.43	100.00	100.00

West Bengal																
Percentage Share of Individual Taxes in Total Revenue																
Municipality Class	Sample Size	Property Tax				Advertisement Tax				Vehicles, boats & Anim			Total Tax Revenue			
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92		1992-93		
A-Class	8	14.16	17.04	15.51	0.01	0.01	0.01	0.07	0.08	0.09	0.00	0.00	1.96	2.70	16.20	17.77
B-Class	9	22.61	27.30	25.28	0.15	0.03	0.04	0.10	0.13	0.10	0.44	0.36	1.20	0.72	24.51	27.66
C-Class	4	21.04	17.55	28.97	0.03	0.03	0.00	0.20	0.37	0.43	0.00	0.02	1.19	0.35	21.63	30.80
D-Class	0															
Sample	21	20.35	20.82	25.14	0.07	0.03	0.02	0.14	0.24	0.24	0.16	0.14	0.74	0.96	21.68	27.27

West Bengal																
Per Capita Share of Individual Taxes																
Municipality Class	Sample Size	Property Tax				Advertisement Tax				Vehicles, boats & Anim			Total Tax Revenue			
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92		1992-93		
A-Class	8	19.76	22.94	22.52	0.01	0.01	0.01	0.10	0.11	0.13	0.00	0.00	2.73	3.63	22.60	25.82
B-Class	9	21.97	26.66	27.24	0.15	0.03	0.05	0.10	0.13	0.11	0.43	0.35	1.17	0.71	23.81	29.80
C-Class	4	23.49	22.75	33.19	0.04	0.04	0.00	0.23	0.48	0.49	0.00	0.03	1.36	0.40	24.16	35.30
D-Class	0															
Sample	21	22.33	24.39	29.20	0.08	0.03	0.02	0.15	0.28	0.28	0.18	0.16	0.86	1.05	23.79	31.66

West Bengal		Percentage Share of Individual Taxes in Total Tax and Non Tax Combined										(Per cent)							
Municipality Class	Sample Size	Property Tax			Advertisement Tax			Vehicles, boats & Anim			Betterment Levies			Others			Total Tax Revenue		
		1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
A-Class	8	48.37	53.92	42.03	0.02	0.03	0.02	0.25	0.27	0.25	0.00	0.32	6.68	8.53	5.56	55.33	62.75	48.18	
B-Class	9	71.30	71.44	63.49	0.49	0.08	0.11	0.31	0.34	0.25	1.40	0.95	3.79	1.89	4.29	77.29	74.70	69.45	
C-Class	4	75.11	64.35	73.95	0.12	0.11	0.01	0.72	1.36	1.09	0.02	0.08	1.26	0.46	0.55	77.23	66.36	78.63	
D-Class	0																		
Sample	21	68.78	65.58	64.45	0.25	0.09	0.05	0.48	0.76	0.62	0.55	0.43	1.90	3.23	2.87	73.29	69.22	69.88	