

- Creation/ construction of ten 'Citizen Service Centres' (CSC)/ 'E-Seva Centres' (ESC)/ 'Lok-Vani Centres' (LVC) at different/ convenient locations in the city over the next seven years;
- One CSC/ ESC/ LVC may contain five computers and infrastructure set up of an office;
- Consultancy/ design services for so doing;
- System development costs including development of Website of MCA having all types of information related to each function and/ or services performed by it including LAN/ WAN networking;
- Citizen centre should be outsourced and each employee be taken on contract employment; and
- Training/ capacity building programs for various staff.

32.3.1 Functions of LVC Service provision and complaint redressal system of the following functions can be handled through these centres

- Birth and death certificate issues;
- Dangerous and offensive trade license issue;
- Water connection;
- Assessment of property tax;
- Transfer of property title;
- Grant of building permission;
- Advertisement tax;
- Complaint redressal etc

32.3.2 Benefits of LVC The CSC/ LVC is proposed to serve functions as follows:

- Information source to the citizens for adequate addressing of their problems;
- Simplified and standardised application forms;
- Simplified and standardised note files for easy and effective retrieval;
- Removal of non value adding steps in daily procedures; and
- Source of citizen feedback for improved and efficient functioning/ service delivery.

Most of the staff, including the technical one, spends its time in public dealing. Set up and effective functioning of LVC shall help save time on the part of technical staff for better and dedicated service delivery to the citizens.

32.4 Project Phasing & Costing Development activities together with costing relating to e-governance has been done in a phased manner (*Table 91*) depending upon the sequence of activities and priorities as per technique discussed in *Annex 8*. The set up of e-governance is expected to take a timeframe of three years starting from 2007-08 and involving a total cost of Rs. 11.00 crores.

Table 91: Phasing of E-Governance Projects and Costs

Project Identified	Year							Total (Lakh)
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	
Construction of LVC	--	100	100	100	--	--	--	300.00
Infrastructure Setup	--	30	30	30	--	--	--	90.00
Consultancy service and design	--	35	35	35	--	--	--	105.00
System development	--	100	100	100	--	--	--	300.00
Capacity Building	--	25	25	25	--	--	--	75.00
Operation & Maintenance of LVC	--	35	35	35	35	35	35	210.00
Total								1080.00
<i>Say</i>								<i>11.00 crores</i>

33.0 Finance and Accounting Reforms

33.1 Introduction MCA maintains records on single entry cash based system of accounting. The output of this cash basis of accounting is a **Statement of Receipts and Payments** that classifies cash receipts and cash payments under different heads. A statement of assets and liabilities is not prepared.

Due to single entry based cash records, MCA is faced with the following drawbacks:

- Not able to assess the accountability of all the resources that MCA controls and the deployment of those resources;
- Not able to assess the financial performance, financial position and cash flows of the entity;
- Cannot make decisions about providing resources for further capital projects to be undertaken by the MCA;
- Cannot evaluate MCA's ongoing ability to finance its activities and to meet its liability and commitment;
- Plan for future funding requirements of assets maintenance and replacement;
- Plan for the repayment of or satisfaction of existing liabilities;
- Manage its cash position and funding requirement;
- Demonstrate its performance in terms of service costs, efficiency and accomplishments;
- Assess whether current revenues are sufficient to cover the costs of current programs and services;
- Record the total costs, including depreciation of physical assets and amortization of intangible assets, of carrying out specific activities;
- Assess whether it can provide and the extent to which it can afford new programs and services;

33.2 Accounting Reforms Several activities, as discussed in the ongoing section, have been proposed for implementation of finance and accounting reforms in MCA.

33.2.1 Double Entry Based Accounting The objectives and scope of double-entry accrual based system of accounting is to maintain the accounts on generally accepted accounting principles along with the preparation of income and expenditure accounts to know the financial operation during a year and a balance sheet to know the true financial status of ULBs for a given period of time.

33.2.2 Asset Accounting & Creation of Fixed Asset Register This shall mean identification and valuation of all assets and all ongoing works with the MCA. Development of a system is required to this effect so as to have the fixed asset register in place that would show the details of all the classified assets owned and maintained by MCA with due valuations incorporated to the assets.

33.2.3 Chart of Accounts Standardization of a chart of accounts of MCA that would show all the accrual accounting heads, is proposed.

33.2.4 Accounting Manual In order to switch over to the new proposed system of accounting, the system itself would be required to be designed with a set of new accounting rules, principles, and policies to be called as **Accounting Manual**.

33.2.5 Capacity Building Switch over to the new system also calls for training and capacity building of accounting staff so as to adapt to the change effectively and perform efficiently.

33.2.6 Computerisation of Procedures All accounting procedure, old and new, together with data entry of all past records shall take place once the system is in place and the concerned finance and accounts personnel is trained. This is aimed at achieving efficiency in procedures and performance.

33.2.6 Benefits The system of accrual accounting as recommended by the Twelfth Finance Commission when fully applied will allow better price calculations, record capital use properly, distinguish between capital and revenue expenditure, present a complete picture of debts and liabilities and present financial position of MCA and not just the cash flows and debts.

33.3 Increasing the Revenue Base Property tax is the product of collection efficiency, tax rate, rateable value and number of assessed properties. The main source of revenue for the MCA is the revenue from property tax. But the capacity to charge property tax is not properly and fully utilized by the MCA due to the element of subjectivity in assessment and collection of these taxes. There is tendency among the public either to evade the taxes or to get it reduced from what it ought to be. The 74th CAA has given more powers and autonomy to the ULB in fixation of user charges, rates etc. The system of assessment and collections has to be improved. It is believed that the property tax of MCA can be more than doubled by introduction of serious tax collection efficiency measures. There is great untapped potential of property tax available for the MCA. Tax rates have been revised by MCA from time to time including revision (minor increase) in 2001. Surveys conducted by some neutral independent agencies have identified that although there remains huge potential of tax collection, the current tax base is very depleted; as many as 60% properties remain unassessed till date for property taxes. Several activities have been proposed in the foregoing section for the introduction of property tax reforms in MCA.

33.3.1 GIS Mapping Property tax collections can be improved by using GIS based property mapping through city sketches and ground surveys. Street naming, property numbering and photographs of the property need to be carried out for each property in the city.

33.3.2 Comprehensive Database MCA has a system of computerized billing and collection. This needs be strengthened for accurate and comprehensive record and listing of all properties under assessment correctly.

33.3.3 Self Assessment of Taxes Under this program, it is proposed that the general citizen is encouraged so that he assesses and deposits his own taxes on time.

33.4 Water Supply Management The total water supply from all resources is 240 mld which is above the current estimated demand. Of the total, 30% is lost in transmission and distribution through leaks and not accounted for which cannot be billed. There is a total of 80,000 metered water connections (flat rate) – domestic, commercial and industrial connections. The main revenue for JS comes from water charges received from the customers. Water

tax and water charges revenues constitute 79.03% of the total revenue.

33.4.1 Non Performance

There are several reasons for non-performance. These, *inter alia*, include –

- Weak system operations: Inappropriate handling of pumping lead to high energy bills, inappropriate system management and failure to attend queries and complaints about water quality pressure and damaged water supply resulting in inequitable water supply;
- Lack of energy audits: Failure to reduce energy consumption through regulation of pumping operations and inability to carry out comprehensive maintenance of the pumps and/or install efficient pumping equipment to reduce electricity consumption increased expenditures; and
- Lack of water audits: Failure to detect and rectify leaks and failure to conduct audits to detect illegal use of water, unauthorized connections, and faulty meters led to loss of water and potential revenue.

33.4.2 Proposed Activities

Following specific activities are proposed to be undertaken to improve the efficiency of operations of water supply –

- Maximize the billed portion of water provided to the transmission system to striving to reach 100%;
- Reduce overtime, losses and leakages in the system;
- Detect illegal use of water by the customers; and
- Minimize the consumption of electrical powers.

33.5 Project Phasing & Costing

Certain activities have been identified that would help lead towards optimised property tax collection. These activities shall be implemented in the first year itself except for the annual updation of the software/ database. An estimated expenditure of Rs. 1.30 crores is envisaged for this (*Table 92*). Reforms towards efficient water supply management have been estimated to cost Rs. 0.32 crores and the activities towards this, shall be spread over the next 6-7 years as given in *Table 93*. Quantification is discussed in *Annex 8*.

Table 92: Towards Property Tax Reforms

Project Identified	Year							Total (Rs Lakhs)
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	
Requirement of Images	10	--	--	--	--	--	--	10.00
Cadastral Survey	20	--	--	--	--	--	--	20.00
Vectorization of Data	40	--	--	--	--	--	--	40.00
Web Base Development	30	--	--	--	--	--	--	30.00
Data updation (every year)	--	5	5	5	5	5	5	30.00
Total								130.00
<i>Say</i>								<i>1.3 crores</i>
								130.00

Table 93: Activities for Effective Water Supply Management

Project Identified	Year							Total (Rs Lakhs)
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	
System operations for equitable water distribution and management	--	5	2	1	1	1	--	10.00
Operations relating to new connections and sale of potable water	--	5	2	--	--	--	--	7.00
Water auditing to minimize water losses and increase revenues	2	2	--	2	--	2	--	8.00
Energy audit to minimize power consumption at pumping stations	--	2	--	2	--	3	--	7.00
Total								32.00
<i>Say</i>								<i>0.32 crores</i>

34.0 Financial Operating Plan and Financial Strategy

34.1 Analysis of Existing Situation The current financial situation of MCA has been analysed in terms of revenue and expenditure trends observed in the previous five years. The total financial profile of MCA is presented in *Annex 5*. The table shows a sufficient surplus at the end of each year. The reason behind this surplus is not that the MCA is able to provide services sufficiently to citizens; it is essentially due to the government grants received at the year end by the MCA.

The revenues of MCA comprise of revenues from own resources in the form of tax and non-tax revenues, and the government grants. Tax revenues contribute almost 20% of the total revenues of the MCA. This share has increased during the last five years. MCA is mainly dependent on the government grants as almost 65% of the revenues come from the State Government (*Annexes 4-5*).

34.1.1 Financial Performance Indicators All financial performance indicators exhibiting the performance and efficiency of the MCA are calculated for the last five financial years. The revenue balance is negative in the initial three years but becomes positive in the last five years. This is also due to non utilisation of funds received at the year end. Capital account balance is positive due to non segregation of expenditure into revenue and capital.

The operating ratio which is the ration of revenue expenditure over revenue income is close to one and 0.88 in the last year showing that the MCA is able to meet out its revenue obligations from its revenue resources.

34.2 Financial Operating plan The investment strategy for various projects identified for coverage under the JNNURM has been prepared by way of Financial Operating Plan (FOP) which mainly focuses on capital investments in infrastructure over the next 7 years with a vision of benefits realized by the turn of the horizon year, 2031, and particularly during the course of implementation of these projects. The CIP presented herein represents the investments made with effect from financial year 2006-07 to financial year 2012-13.

The FOP makes projection of the revenue and expenditure of the MCA in the next 25 years, i.e. the horizon year. It predicts the ability of MCA to pay and provide for the services with the given set of policies and assumptions put forward in the CDP in line with the guidelines for so doing under the Mission.

The FOP is designed taking into account the sustainability of new identified projects under Mission. It also gives the idea about the alternate source of financing along with the investment pattern in the next seven years. The Existing financial information of MCA has been taken into account and future planning of resources and expenditure made accordingly.

34.2.1 Scenario Building Two alternate scenarios have been considered while preparing the FOP, as follows:

1. Base Line Investment Scenario – where the forecasts of finances have been prepared without considering new investments and the static growth in revenue and expenditure of MCA is projected for the next 7 years; and

2. Sustainable Investment Scenario – where growth in revenue and reduction in expenditure is considered to reach to the ultimate goal of achieving financial sustainability after consideration of total investments projected in CIP.

The main assumption in forecasting the revenue and expenditure of MCA has been the average growth trend for the previous five years (*Annexes 4-6*), historic financial data before working on the projections in both scenarios.

34.2 Forecast of Revenues

The revenues of MCA comprise of revenues from own resources in the form of tax and non-tax revenues and the grants from the Government. The main source of revenue for the MCA happens to be the property taxation. Some financing improvement initiatives have been put forward as part of Urban Governance reforms (Section 32: Institutional Reforms). The likely impacts of these reforms have been taken into account under the sustainable investment scenario and proposed in the foregoing section.

34.2.1 Property Tax Assessments

There is high probability of increase in property tax considering the fact that the number of cases for property tax assessment will increase tremendously consequent upon introduction and implementation of GIS system in the city.

The total number of properties currently under assessment in Allahabad is around 155,529 and the total property tax collected from these in 2005-06 financial year has been Rs. 1009.45 lakh. Assuming the present population of the city as 12.05 lakh, and there are 5 persons per property, the total number of properties should be around 240,000. It could otherwise be assumed that currently 60% of properties are under tax net; assuming a target of 90% coverage of properties with introduction of GIS, the estimated number of properties shall be around 233,000. Sufficient growth rate in property tax can be assumed once these reforms are in place.

34.2.2 Property Tax Demand

The annual demand against property taxes for the financial year 2005-06 is Rs. 1614.32 lakh. It is expected to grow at the rate of 5% annually.

34.2.3 Tax Collection Efficiency

Tax collection efficiency is also projected to increase from 62% to 85% of the total demand of properties as predicted in the reform agenda of the JNNURM.

Advertisement tax will be more streamlined to identify the new avenues of advertisement with the establishment of LVC in the city. It is presumed to grow at the rate of 15% per annum over the next seven years.

Inconsistent trend is observed in the growth of assigned revenues and compensations. Based on the analysis of growth mainly over the last two years, it is expected to grow at the rate of 25% per annum.

The non-tax revenues are also based on the average growth trend of all non-tax revenues as one source. Rent on buildings can be increased sufficiently by revision in rent agreements made by MCA and by computerization of the properties on rent. Registration fees from death and birth certificates will be expected to grow with the establishment of CSCs/ LVCs at 12% per annum.

Allahabad is religious tourism city. *Ardh Kumbha mela* and *Kumbha mela* are the main events of Allahabad to be held in January 2007 (Financial year 2006-07) and January 2013 (financial year 2012-13) respectively. The State Government has already earmarked a fund of Rs. 170.00 crores for providing all the basic amenities to pilgrims and tourists. For the MCA is involved in the construction of roads, making street lighting arrangements and sanitary services in the city, it is expected to receive a share of Rs. 70.00 crores from the earmarked fund. Central Government also provides grants for *Kumbha mela*. In the financial year 2000-2001, Rs. 300.00 crore grant was received by the MCA and other prastatal agencies responsible for the basic services during the *Kumbh*. In 2012-13, the requirement of fund is expected to grow to Rs. 400.00 crores and the MCA share is presumed to be around Rs. 150 crores. These factors are taken into consideration while planning for financial projections of the MCA.

A proper survey needs be carried out towards identifying the regular license holders and the potential license holders. Revenue from license fees can double up the average growth trend of the historic data after the implementation of the improved measures.

Government grants are currently received on the basis of 1991 CoI population data. It is assumed that the grants in 2006-07 shall be received on the basis of 2001 CoI, and 2012-2013 onwards, these shall be based on 2011 CoI.

34.2.4 Under the baseline scenario discussed above, all the expenditure is expected to go up by a static growth. But as a result of growth in infrastructure, the O&M costs of capital investments towards these, will further add on the current growth of revenue expenditure in a sustainable investment scenario.

34.3 Capital Investment Plan Toolkit 1 of JNNURM explains the funding pattern, sanction and disbursement to funds to ULBs. Having a population of 12.50 lakh, Allahabad stands in Category C for funding¹.

Table 94 below gives costs of all project identified for coverage under the Mission with sectoral break-ups and classified as per the two sub-missions.

Figures 59 illustrates break-up of costs under the various sectors of infrastructure. *Figure 60* is about the costs to be incurred with regards institutional and financial reforms. *Figure 61* shows costs of infrastructure etc towards in-situ development of slums. *Figure 62* outlines costs for integrated development of slums for ex-situ development.

¹ JNNURM Toolkit 1, *op cit*, pp 8-9.

Table 94: Total Costs of Projects for JNNURM

Sl. No	Activities	Total Cost (Rs Lakh)
A.	URBAN INFRASTRUCTURE AND GOVERNANCE	
<i>a)</i>	<i>Urban Renewal & Infrastructure</i>	
1	Urban Renewal	7,533.00
2	Water Supply	24,318.12
3	Sewerage & Sanitation	37,653.38
4	Storm Water Drainage	36,003.13
5	Solid Waste Management	2,794.50
6	Tourism & Heritage Conservation	12,170.00
7	Roads & Transport	117,845.00
8	Other Infra/ Community Facilities	595.00
9	Environmental Aspects	1,460.00
	Total (a)	240,372.13
<i>b)</i>	<i>Urban Governance Reforms</i>	
1	Institutional Reforms	1,080.00
2	Financial & Accounting Reforms	25.00
3	Property Tax Reforms	130.00
4	Water Supply Management Reforms	32.00
5	Public Awareness Programme	70.00
	Total (b)	1,337.00
	Total A	241,709.13
B.	BASIC SERVICES FOR THE URBAN POOR	
<i>1</i>	<i>In-situ Development of Slums</i>	
	Water supply	955.00
	Sewerage & sanitation	750.00
	Roads & transport	15.00
	Housing	240.76
	Awareness programs	49.02
	Other/ misc	196.08
	Total (1)	2,205.86
<i>2</i>	<i>Ex-situ Development of Slums</i>	
	Water supply	567.50
	Sewerage & sanitation	550.00
	Roads & transport	23.00
	Housing	205.85
	Awareness programs	33.66
	Other/ misc	134.64
	Total (2)	1,514.65
	Total B	4,411.72
	Total Cost of Investment (A+B)	246,120.85

Figure 59: Break-down of Costs of Various Infrastructure

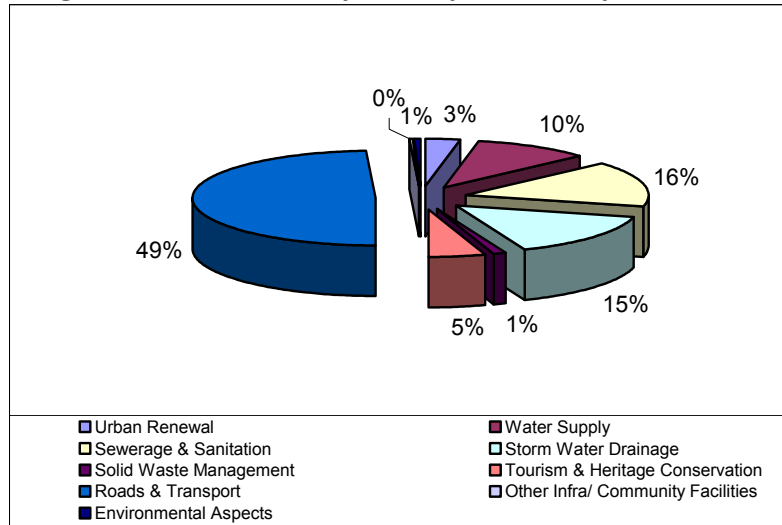


Figure 60: Costs for Institutional and Financial Reforms

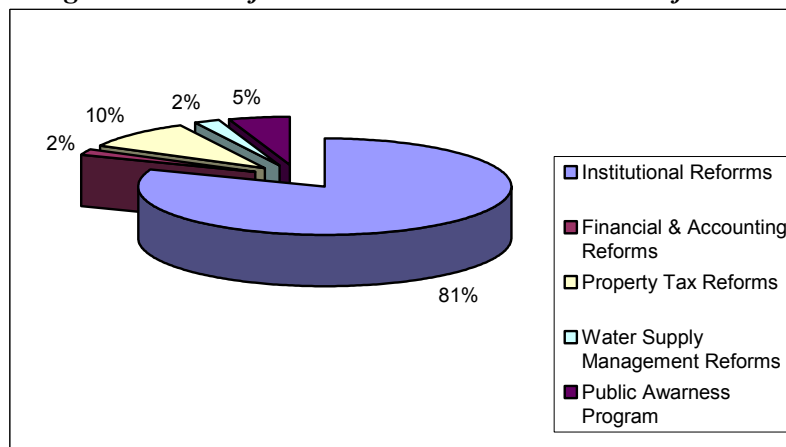


Figure 61: Costs for In-situ Development of Slums

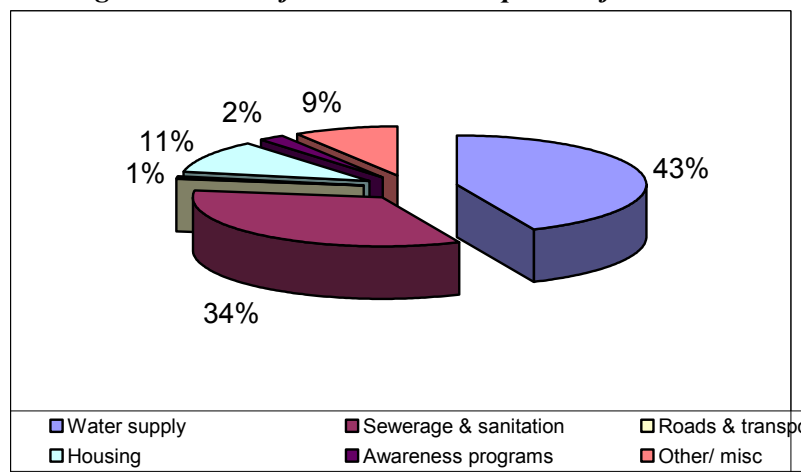
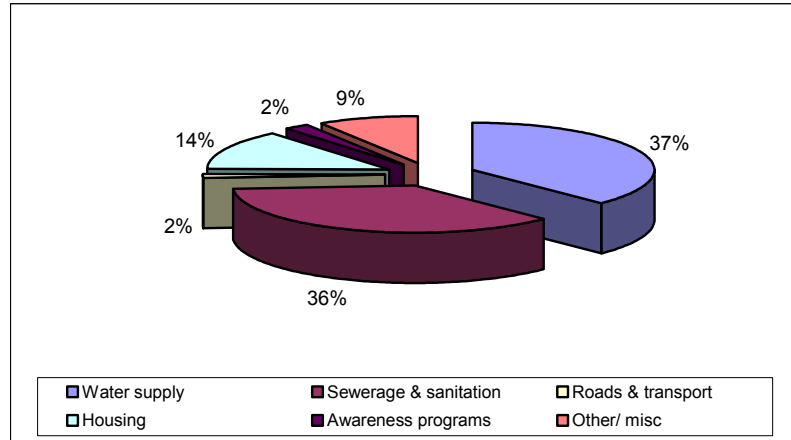


Figure 62: Costs for Ex-situ Development of Slums



34.4 Financing Strategies

The funding share of of ULBs in the city has to be decided on the basis of functions performed by the respective agency, e.g. JN for all water supply and sewerage related works. Projects relating to roads and transportation are decided on the basis of jurisdiction of the ULB (MCA/ ADA) where these would fall (Tables 95-96).

34.5 Impact of FOP under Sustainable Investment Scenario

The FOP has been prepared on the assumption that the inflation rate will be 0% per year over the next seven years of investment. The 12th Finance Commission has also reflected in the report that the State should help the ULBs achieve financial sustainability. Assumptions made towards preparation of FOP under sustainable investment scenario, in addition to those already discussed above, are stated in Table 97.

Tables 98-99 give elaborate analysis with regard to the two financial scenarios discussed in the beginning of this section.

Table 95: Funding Pattern for Urban Infrastructure and Governance

Sl. No.	Sectors	Central Government	State Government	Urban Local Body/Parastatal	Total Costs
A	Urban Renewal & Infrastructure				
1	Urban Renewal	3,766.50	1,506.60	2,259.90	7,533.00
2	Water Supply	12,159.06	4,863.62	7,295.44	24,318.12
3	Sewerage & Sanitation	18,826.69	7,530.68	11,296.01	37,653.38
4	Storm Water Drainage	18,001.57	7,200.63	10,800.94	36,003.13
5	Solid Waste Management	1,397.25	558.90	838.35	2,794.50
6	Tourism & Heritage Conservation	6,085.00	2,434.00	3,651.00	12,170.00
7	Roads & Transport	58,922.50	23,569.00	35,353.50	117,845.00
8	Other Infra/ Community Facilities	297.50	119.00	178.50	595.00
9	Environmental Aspects	730.00	292.00	438.00	1,460.00
	Total (a)	120,186.07	48,074.43	72,111.64	240,372.13
B	Urban Governance Reforms				
1	Institutional Reforms	540.00	216.00	324.00	1080
2	Financial & Accounting Reforms	12.50	5.00	7.50	25
3	Property Tax Reforms	65.00	26.00	39.00	130
4	Water Supply Management Reforms	16.00	6.40	9.60	32
5	Public Awareness Programme	35.00	14.00	21.00	70
	Total (b)	668.50	267.40	401.10	1337
	Total A	120,854.57	48,341.83	72,512.74	241709.13

Table 96: Funding Pattern for Basic Services for Urban Poor

S.No.	Sectors	Central Government	State Government/ Urban Local Body/Parastatal	Total Costs
1	In-situ Development of Slums			
	Water supply	477.50	477.50	955.00
	Sewerage & sanitation	375.00	375.00	750.00
	Roads & transport	7.50	7.50	15.00
	Housing	120.38	120.38	240.76
	Awareness programs	24.51	24.51	49.02
	Other/ misc	98.04	98.04	196.08
	<i>Total</i>	1,102.93	1,102.93	2,205.86
2	Ex-situ Development of Slums			
	Water supply	283.75	283.75	567.50
	Sewerage & sanitation	275.00	275.00	550.00
	Roads & transport	11.50	11.50	23.00
	Housing	102.93	102.93	205.85
	Awareness programs	16.83	16.83	33.66
	Other/ misc	67.32	67.32	134.64
	<i>Total</i>	757.33	757.33	1,514.65
	Grand Total	2,205.86	2,205.86	4,411.72

Table 97: Assumptions for Sustainable Investment Scenario

Heads of Income	Trend Increase	Increase Assumed	Heads of Expenditure	Trend Increase	Increase Assumed
A. TAX REVENUES					
I. Tax by Municipality			I. Salary Expenditure		
General Tax (House Tax)	23.57%	30%	a) Salaries other than Sanitation staff	6.99%	8.00%
Animal Tax	11.47%	15%	b) Sanitation staff Salaries	1.38%	2.00%
Passenger Tax	19.75%	25%			
Advertisement Tax	-11.66%	10.00%			
Theatre Tax	4.46%	8.00%			
Dog Tax	24.62%	20.00%			
Assigned Revenues					
Stamp Duty on transfer of immovable properties					
	19844.83%	25.00%			
B. NON-TAX REVENUES			II. Non-Salary Expenditure		
Rent from land & building	17.60%	25.00%	Road Lighting	9.52%	10.00%
Tehbazari Fees	7.97%	10.00%	Construction/Repair of Roads,streets	-5.65%	10.00%
License Fees	7.14%	15.00%	Construction/Repair of Buildings	132.24%	10.00%
Fees from Cremation Grounds	16.60%	18.00%	Sanitation Equipments	11.86%	12%
Photocopy fees(from Records)	-3.32%	10.00%	Karkas Utilization\	3.04%	4%
Registration Fees from Death and Birth Certificates	-11.99%	12.00%	Financial Assistance to Institutions	-2.83%	2%
Income from Road Restoration	20.73%	25.00%	Printing & Stationery	18.30%	20%
Income under Special Act	0.00%	15.00%	Legal Expenditure	45.20%	45%
Income and penalties from Kanji House	7.49%	10.00%	Slum Basti Improvement	155.26%	25%
Namantaran Fees (cancelled admissions)	4.23%	5.00%	Other Expenditure	19.13%	20%
Penalties under Nagar Nigam Act & Rules	4.90%	5.00%			
C. NON-PLAN GRANTS			C. Capital Expenditure		
State Finance Commission	2.55%	20.00%	Repayment of loans	73.92	10.00%
Receipts for Flood Control Measures	361.00%	10.00%			
Grant under 10th/11th/12th Finance Commission	19.20%	30.00%			
Grants for Karkas Utilization	-18.12%				
Mahakumbh Mela 2001	-19.99%				

D. GOVERNMENT LOANS

Loan from Government (Revolving Fund) 50.29%

E. PLAN GRANTS

M.P./M.L.A. Fund 135.16% 30%

F. OTHER INCOME 49.74% 30%

G. CAPITAL RECEIPTS

Income from sale of land & Buildings 5589.88% 50%

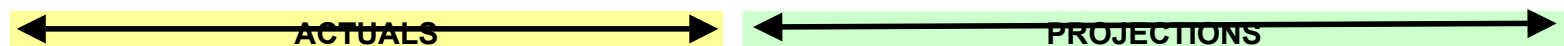
Assumptions for increase in growth rate of revenue and expenditure is based on average growth trend and minimum level and maximum level attained for respective heads of income and expenditure

Table 98: Financial Operating Plan under Sustainable Investment Scenario

Years	← ACTUALS →						← PROJECTIONS →						
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Heads of Income (Rs Lakh)													
A. TAX REVENUES													
I. Taxes by MCA													
General Tax (House Tax)	365.35	410.46	465.22	727.23	893.60	1009.45	1312.29	1705.97	2217.76	2883.09	3748.02	4872.42	#####
Animal Tax	0.16	0.15	0.23	0.24	0.26	0.26	0.30	0.34	0.40	0.45	0.52	0.60	0.69
Passenger Tax	10.23	25.17	11.87	7.67	13.13	9.16	11.45	14.31	17.89	22.36	27.95	34.94	43.68
Advertisement Tax	46.19	50.73	52.37	60.48	63.21	5.47	6.02	6.62	7.28	8.01	8.81	9.69	10.66
Theatre Tax	1.70	1.78	2.29	1.58	1.45	1.86	2.01	2.17	2.34	2.53	2.73	2.95	3.19
Dog Tax	0.23	0.34	0.40	0.61	0.65	0.65	0.78	0.94	1.12	1.35	1.62	1.94	2.33
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (I)	423.87	488.62	532.37	797.80	972.30	1026.85	1332.84	1730.35	2246.79	2917.80	3789.65	4922.55	#####
II. Assigned Revenues													
Stamp Duty on transfer of immovable properties	0.50	120.44	281.99	0.50	376.39	465.74	582.18	669.50	769.93	885.42	1018.23	1170.96	#####
Total (II)	0.50	120.44	281.99	0.50	376.39	465.74	582.18	669.50	769.93	885.42	1018.23	1170.96	#####
Total Tax Revenues (I) + (II)	424.37	609.06	814.36	798.30	1348.69	1492.59	1915.01	2399.85	3016.72	3803.21	4807.88	6093.51	#####
B. NON-TAX REVENUES													
Rent from land & building	28.80	28.12	31.16	58.21	45.10	51.98	64.98	81.22	101.52	126.90	158.63	198.29	247.86
Tehbazari Fees	45.41	54.86	68.58	73.49	81.49	61.93	77.41	96.77	120.96	151.20	189.00	236.24	295.31
License Fees	53.47	56.63	62.47	85.72	72.70	70.84	77.92	85.72	94.29	103.72	114.09	125.50	138.05
Fees from Cremation Grounds	2.97	3.59	3.70	5.44	6.03	6.11	7.03	8.08	9.29	10.69	12.29	14.13	16.25
Photocopy fees(from Records)	4.22	4.68	5.02	4.48	3.21	3.35	3.95	4.66	5.50	6.49	7.66	9.04	10.67
Registration Fees from Death and Birth Certificates	2.38	1.62	1.97	2.94	1.74	0.73	0.80	1.08	1.46	1.98	2.67	3.60	4.86
Income from Road Restoration	26.45	49.85	86.57	52.64	52.79	42.48	47.58	53.29	59.68	66.84	74.86	83.85	93.91
Income under Special Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Income and penalties from Kanji House	6.28	7.47	7.44	8.05	8.91	8.91	10.25	11.78	13.55	15.58	17.92	20.61	23.70
Namantaran Fees (cancelled admissions)	5.10	6.28	6.80	7.23	7.44	5.99	6.59	7.25	7.97	8.77	9.65	10.61	11.67
Penalties under Nagar Nigam Act & Rules	82.10	116.59	71.50	60.91	100.85	70.98	74.53	78.26	82.17	86.28	90.59	95.12	99.88
Total Non-Tax Revenues	257.18	329.68	345.21	359.10	380.27	323.30	371.04	428.10	496.40	578.45	677.36	797.00	942.16
C. NON-PLAN GRANTS													
State Finance Commission	2535.11	2286.77	2273.85	2105.27	2270.50	2784.95	3341.94	3843.23	4419.72	5082.67	5845.07	6721.84	#####
Receipts for Flood Control Measures	0.50	0.50	0.50	10.00	0.50	0.50	0.55	0.61	0.67	0.73	0.81	0.89	0.97
Grant under 10th/11th/12th Finance Commission	103.54	115.99	271.94	155.81	155.81	143.67	186.77	205.45	225.99	248.59	273.45	300.80	330.88
Grants for Karkas Utilization	5.33	0.50	0.50	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mahakumbh Mela 2001	848.79	0.50	0.50	0.50	0.50	0.50	850.00						
Total Non-Plan Grants	3493.27	2404.26	2547.29	2272.08	2427.81	2930.12	4379.26	4049.28	4646.37	5332.00	6119.33	7023.52	#####
D. Other Incomes													
Money received from employees of Life Insurance Corporation	11.74	7.52	28.65	12.30	7.74	15.31	19.90	25.87	33.64	43.73	56.84	73.90	96.07
Total Revenue Income	4186.56	3350.52	3735.51	3441.79	4164.50	4761.32	6665.31	6877.24	8159.50	9713.66	#####	#####	#####

Table 99: Financial Operating Plan under Static Baseline Scenario



Years	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Heads of Income													
Rs. Lakhs													
A. TAX REVENUES:													
I. Tax by Municipal Corporation													
General Tax (House Tax)	365.35	410.46	465.22	727.23	893.60	1009.45	1019.45	1029.45	1039.45	1049.45	1059.45	1069.45	1079.45
Animal Tax	0.16	0.15	0.23	0.24	0.26	0.26	0.27	0.28	0.29	0.30	0.31	0.32	0.33
Passenger Tax	10.23	25.17	11.87	7.67	13.13	9.16	9.36	9.56	9.76	9.96	10.16	10.36	10.56
Advertisement Tax	46.19	50.73	52.37	60.48	63.21	5.47	5.48	5.50	5.52	5.54	5.56	5.58	5.60
Theatre Tax	1.70	1.78	2.29	1.58	1.45	1.86	1.88	1.90	1.92	1.94	1.96	1.98	2.00
Dog Tax	0.23	0.34	0.40	0.61	0.65	0.65	0.66	0.67	0.68	0.69	0.70	0.71	0.72
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (I)	423.87	488.62	532.37	797.80	972.30	1026.85	1037.10	1047.36	1057.62	1067.88	1078.14	1088.40	1098.66
II. Assigned Revenues:													
Stamp Duty on transfer of immovable properties	0.50	120.44	281.99	0.50	376.39	465.74	468.74	471.74	474.74	477.74	480.74	483.74	486.74
Total (II)	0.50	120.44	281.99	0.50	376.39	465.74	468.74	471.74	474.74	477.74	480.74	483.74	486.74
Total Tax Revenues (I) + (II)	424.37	609.06	814.36	798.30	1348.69	1492.59	1505.84	1519.10	1532.36	1545.62	1558.88	1572.14	1585.40
B. NON-TAX REVENUES:													
Rent from land & building	28.80	28.12	31.16	58.21	45.10	51.98	52.00	52.02	52.04	52.06	52.08	52.10	52.12
Tehbazari Fees	45.41	54.86	68.58	73.49	81.49	61.93	61.96	61.99	62.02	62.05	62.08	62.11	62.14
License Fees	53.47	56.63	62.47	85.72	72.70	70.84	70.89	70.94	70.99	71.04	71.09	71.14	71.19
Fees from Cremation Grounds	2.97	3.59	3.70	5.44	6.03	6.11	6.16	6.21	6.26	6.31	6.36	6.41	6.46
Photocopy fees(from Records)	4.22	4.68	5.02	4.48	3.21	3.35	3.38	3.41	3.44	3.47	3.50	3.53	3.56
Registration Fees from Death and Birth Certificates	2.38	1.62	1.97	2.94	1.74	0.73	0.76	0.79	0.82	0.85	0.88	0.91	0.94
Income from Road Restoration	26.45	49.85	86.57	52.64	52.79	42.48	42.53	42.58	42.63	42.68	42.73	42.78	42.83
Income under Special Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Income and penalties from Kanji House	6.28	7.47	7.44	8.05	8.91	8.91	8.93	8.95	8.97	8.99	9.01	9.03	9.05
Namantaran Fees (cancelled admissions)	5.10	6.28	6.80	7.23	7.44	5.99	6.01	6.03	6.05	6.07	6.09	6.11	6.13
Penalties under Nagar Nigam Act & Rules	82.10	116.59	71.50	60.91	100.85	70.98	73.98	76.98	79.98	82.98	85.98	88.98	91.98
Total Non-Tax Revenues	257.18	329.68	345.21	359.10	380.27	323.30	326.60	329.90	333.20	336.50	339.80	343.10	346.40
C. NON-PLAN GRANTS													
State Finance Commission Receipts for Flood Control Measures	2535.11	2286.77	2273.85	2105.27	2270.50	2784.95	2814.95	2844.95	2874.95	2904.95	2934.95	2964.95	2994.95
Grant under 10th/11th/12th Finance Commission	0.50	0.50	0.50	10.00	0.50	0.50	0.51	0.52	0.53	0.54	0.55	0.56	0.57
Grants for Karkas Utilization	103.54	115.99	271.94	155.81	155.81	143.67	148.67	153.67	158.67	163.67	168.67	173.67	178.67
Mahakumbh Mela 2001	5.33	0.50	0.50	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Plan Grants	848.79	0.50	0.50	0.50	0.50	0.50	850.00						
F. Other Income													
Money received from employees of Life Insurance Corporation	3493.27	2404.26	2547.29	2272.08	2427.81	2930.12	3814.13	2999.14	3034.15	3069.16	3104.17	3139.18	3174.19
	11.74	7.52	28.65	12.30	7.74	15.31	15.61	15.91	16.21	16.51	16.81	17.11	17.41
Total Revenue Income	4186.56	3350.52	3735.51	3441.79	4164.50	4761.32	5646.57	4848.14	4899.71	4951.28	5002.85	5054.42	5105.99
Heads of Expenditure:													
A. Salary Expenditure													
b) Sanitation staff Salaries	1676.03	1584.23	1440.00	1687.23	1562.40	1847.41	1857.41	1867.41	1877.41	1887.41	1897.41	1907.41	1917.41
Total (I)	1676.03	1584.23	1440.00	1687.23	1562.40	1847.41	1857.41	1867.41	1877.41	1887.41	1897.41	1907.41	1917.41
B. Non-Salary Expenditure													
Road Lighting	144.96	143.68	119.45	76.31	94.93	168.08	168.58	169.08	169.58	170.08	170.58	171.08	171.58
Construction/Repair of Roads,streets	1,007.51	559.58	551.87	295.18	394.61	514.65	524.65	534.65	544.65	554.65	564.65	574.65	584.65
Construction/Repair of Buildings	5.31	4.78	32.58	1.85	4.95	5.76	6.36	6.96	7.56	8.16	8.76	9.36	9.96
Sanitation Equipments	275.33	171.27	197.25	190.56	234.45	380.53	420.53	460.53	500.53	540.53	580.53	620.53	660.53
Karkas Utilization\	23.75	14.95	2.22	9.28	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial Assistance to Institutions	2.18	1.43	0.85	0.67	1.47	0.92	0.94	0.96	0.98	1.00	1.02	1.04	1.06
Printing & Stationery	7.73	6.88	12.97	7.34	9.88	12.13	14.63	17.13	19.63	22.13	24.63	27.13	29.63

Legal Expenditure	2.00	1.05	2.20	2.38	4.06	7.52	7.57	7.62	7.67	7.72	7.77	7.82	7.87
Slum Basti Improvement	0.02	0.19	0.05	0.05	0.05	0.05	0.06	0.08	0.10	0.12	0.15	0.19	0.24
Other Expenditure	144.60	174.65	181.43	159.03	135.77	268.79	278.79	288.79	298.79	308.79	318.79	328.79	338.79
Total (II)	1613.39	1078.46	1100.87	742.65	881.97	1358.43	1422.11	1485.80	1549.48	1613.18	1676.88	1740.59	1804.31
Total Revenue Expenditure (I+II)	3289.42	2662.69	2540.87	2429.88	2444.37	3205.84	3279.52	3353.21	3426.89	3500.59	3574.29	3648.00	3721.72
OPERATING SURPLUS/DEFICIT	897.14	687.83	1194.64	1011.91	1720.13	1555.48	2367.05	1494.93	1472.82	1450.69	1428.56	1406.42	1384.27
CAPITAL INCOME:													
I. Capital Grants	3.92	25.86	6.14	5.12	8.78	20.85	6175.02	30.02	36.03	43.23	51.88	62.26	6224.71
II. Capital Receipts	564.73	247.80	105.28	151.19	430.05	1195.32	1434.38	1721.26	1893.39	2082.73	2291.00	2520.10	2772.11
III. Capital Expenditure	0.00	18.58	0.00	0.00	0.00	0.00	6150.00	0.00	0.00	0.00	0.00	0.00	6150.00