



PUBLIC PROVISIONING FOR THE URBAN POOR

**AN ANALYSIS OF THE BHUBANESWAR
MUNICIPAL CORPORATION BUDGETS (2014–2017)**



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ABBREVIATIONS

AMRUT	Atal Mission for Rejuvenation and Urban Transformation	NULM	National Urban Livelihoods Mission
BMC	Bhubaneswar Municipal Corporation	OBC	Other Backward Class
CFC	Central Finance Commission	PMAY(U)	Pradhan Mantri Awas Yojana (Urban)
DHUD	Department of Housing and Urban Development	RAY	Rajiv Awas Yojana
DPC	District Planning Committee	SBM	Swachh Bharat Mission
EWS	Economically Weaker Section	SC	Scheduled Caste
GDP	Gross Domestic Product	SCM	Smart Cities Mission
HRIDAY	National Heritage City Development and Augmentation Yojana	SFC	State Finance Commission
JNNURM	Jawaharlal Nehru National Urban Renewal Mission	SJSRY	Swarna Jayanti Shahari Rozgar Yojana
LIG	Lower Income Group	ST	Scheduled Tribe
MoHUA	Ministry of Housing and Urban Affairs	ULBs	Urban Local Bodies
NUHHP	National Urban Housing and Habitat Policy	UT	Union Territory

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GLOSSARY OF TERMS

Budget: Estimated income/receipts and expenditure of any government particular for a financial year. In India, annual budgets are prepared and presented at the levels of the Union, State and Local Governments. The Budget is also called the annual financial statement as per the provision of the Constitution of India.

TYPES OF GOVERNMENT SPENDING

Capital Expenditure: It includes the fund used to create some investments for future income and is not regular or recurring expenditure by nature. It also encompasses expenditure on buildings and related infrastructure, construction of irrigation and electricity projects, construction of bridges, purchase of vehicles, etc. and repayment of loans.

Capital Receipt: It covers the recoveries of loans given by the government in the past and earnings from disinvestment from the government-owned enterprises.

Gross Domestic Product: It is a monetary measure of the market value of all the final goods and services produced by a nation in a period of time, often annually.

Revenue Expenditure: Funds used to keep the administration running and regular/recurring nature of expenditure like salaries and other allowances, medicines, textbooks, etc. It includes expenditure on various government services and on interest payment

Revenue Receipt: It presents the information regarding tax revenue, on-tax revenue, and debt and non-debt receipts.

TYPES OF SERVICES/SECTORS AGAINST GOVERNMENT EXPENDITURE

Economic Services/Sector: Sectors like rural development, industry, commerce and trade, agriculture, banking and transport.

General Services/Sector: Related to own maintenance, general services-line, general administration, defence, and pension and interest payment.

Social Services/Sector: Focused on health, education and development of underprivileged sections like Scheduled Castes, Scheduled Tribes, women, children, persons with disability and minorities.

I INTRODUCTION

In India, urbanisation has contributed to high economic growth during the last two decades and urban areas account for 63 per cent of the country's gross domestic product (GDP). India's urban population has grown from 286 million in 2001 to 377 million in 2011, constituting 31.16 per cent of the country's population. It is expected that India will have 41 per cent of its total population living in cities and towns by 2030. Slum population too has increased from 52.37 million in 2001 to 65.49 million in 2011 (Sharma and Rajput, 2017).

Despite unprecedented urban growth, among India's population a vast majority is the poor and the country has made little improvement in terms of basic amenities and employment opportunities for the urban poor. One can also locate a rise of income inequality in urban areas due to increase in the rate of urbanisation, which is not in any way inclusive in nature in terms of development.

Further, urban areas in our country, especially those inhabited by the poor, are characterised by severe constraints of basic services like potable water, drainage system, sewerage network, sanitary facilities, electricity, roads and effective solid waste disposal (Planning Commission, 2012–17). Additionally, the housing shortage in the country was estimated to be 18.78 million units in 2012–13 (NAREDCO, 2012). An estimated 96 per cent of this housing shortage pertains to households falling in the economically weaker sections (EWS) and lower income group (LIG) segments.

In order to mitigate the housing shortage along with deficiencies in basic services and in consonance with the changing policy environment, the government had announced the National Urban Housing and Habitat Policy (NUHHP), 2007. This policy focuses on affordable housing for all with emphasis on the EWS

such as Scheduled Castes (SCs), Scheduled Tribes (STs), Other Backward Classes (OBCs), minorities, women-headed households and differently-abled persons (Ministry of Housing & Urban Poverty Alleviation, 2017).

Public provisioning and the delivery of urban infrastructure and basic amenities are not sufficient to provide the urban poor with a decent quality of life. Currently, the Ministry of Housing and Urban Affairs (MoHUA) is the nodal ministry with regard to public provisioning for the urban poor. Earlier (at the Union Government level) there were two ministries for urban areas; namely, the Ministry of Housing and Urban Poverty Alleviation and the Ministry of Urban Development. They were merged to form the MoHUA in 2017. One of the key initiatives by the Union Government for urban development was the Jawaharlal Nehru National Urban Renewal Mission (JNNURM) with four major components, as set off in 2005. Thereafter, the Government introduced Rajiv Awas Yojana (RAY), which was launched to provide housing for the poor. Additionally, Swarna Jayanti Shahari Rozgar Yojana (SJSRY) was also launched to promote urban self-employment through the provision of subsidies and loans for skill development in partnership with state governments.

From 2014–15 onwards, the Union Government announced new schemes and relaunched some of the old schemes by renaming them. This includes Pradhan Mantri Awas Yojana (Urban) [PMAY(U)], Smart Cities Mission (SCM) for development of 100 smart cities, Atal Mission for Rejuvenation and Urban Transformation (AMRUT), National Heritage City Development and Augmentation Yojana (HRIDAY) and National Urban Livelihoods Mission (NULM). In terms of the budgetary priorities for urban areas, the Union Government accounted for 1.7 per cent of the total budget in 2018–19 (Union Budget, 2018).

The Department of Housing and Urban Development (DHUD), Government of Odisha, is the nodal department for town planning and the development of municipal areas. The DHUD has not given adequate budgetary priorities to the urban poor and analysis reveals that the pace of fund utilisation has been slow at all levels of the government.

For the holistic development of urban areas and decentralised planning, the 74th Constitutional Amendment Act, 1992, was introduced as a landmark legislation which gave constitutional status to the municipalities. In other words, the state governments

were obliged to adopt the new system of urban governance in accordance with the provisions of the Act. In the process of conforming to the 74th Constitutional Amendment, the state legislatures had to enact laws for devolving functions mentioned in the Twelfth Schedule of the amendment. So far, the state legislature of Odisha has delegated only six functions/development activities to the Bhubaneswar Municipal Corporation (BMC) out of total 18 functions. The implications of this vis-à-vis devolution of power to BMC, budget allocation and utilisation have been discussed in detail in this paper.

OBJECTIVES

- | | |
|---|---|
| <p>I. Assessing the policies, programmes and budget for the urban areas by the Union and State governments</p> <p>II. To examine the extent of devolution of power to urban local bodies (ULBs) as per the 74th Constitutional Amendment Act.</p> | <p>III. Assessing the status of planning and audits of ULBs</p> <p>IV. To analyse the trends in allocation of funds release and utilisation of BMC, taking into consideration the components most relevant to the urban poor and their implications for the goal of inclusion and participatory governance.</p> |
|---|---|

METHODOLOGY AND DATA SOURCES

The paper is based on desk research and used secondary data collated from the BMC budget books. The study could not record the perception of community, officials and elected representatives with respect to challenges faced by BMC in terms of its planning and budgeting. It has done a detailed analysis of receipts, income and expenditure of three recent Municipal Budgets (2014–15, 2015–16, 2016–17 and 2017–18) of the BMC, Odisha. The study has also analysed the Comptroller and Auditor General

Audit Reports for Local Bodies for understanding the issues and challenges confronted by the Municipal Corporations in Assam. The paper assesses the trends in the quantum of allocation and utilisation of funds with a focus on budget responsiveness to the urban poor and to analyse specific components within the urban discourse across the city, which include line items under the broad themes of livelihood, housing, urban planning, urban poverty alleviation, water, sanitation, slum development and upgradation.

II BUDGETARY PROVISIONS FOR URBAN INDIA BY THE UNION GOVERNMENT

The case for the inclusive development of poor sections of the country at the central level has been supervised by the Ministry of Housing and Urban Affairs (MoHUA). The Ministry was created in 2017 by the merger of two ministries, i.e., the Ministry of Housing and Urban Poverty Alleviation and the Ministry of Urban Development. The overall budgetary allocation to the Ministry in the Union budget for 2018–19 is INR 42,014 crore, roughly INR 25,349.73 crore of which is meant for revenue expenditure and INR 16,415.40 crore for capital expenditure.

The outlay for centrally sponsored schemes is INR 21,734.00 crore; for central sector schemes it is INR 16,212.22 crore and for non-schemes it is INR 3,818.91 crore. Table 2.1 shows budgetary priorities of the MoHUA against the total government outlay. It was 1.4 per cent in 2014–15, which increased to only 1.7 per cent in 2018–19. It clearly reflects that with the rapid increase in urbanisation, the quantum of allocation for MoHUA has not been proportionately increased, though it went up in terms of allocated amounts.

Year	Total Central Government Outlay	Ministry's Budget Allocation	% of Central Government Budget
2014–15	17,94,891.96	26,009.46	1.4
2015–16	17,77,477.04	24,841.77	1.4
2016–17	19,78,060.45	29,934.00	1.5
2017–18	21,64,734.78	40,617.84	1.8
2018–19	24,42,213.30	41,765.13	1.7

Table 2.1 | Budgetary allocation for Ministry of Housing and Urban Affairs against total central budget outlay (in INR crore)

Source: Departmentally Related Standing Committee on Housing and Urban Affairs, 2018–19

Additionally, there is a huge mismatch between the funds proposed in the budget versus the budget estimate (see Table 2.2). It can be seen over the years that the MoHUA was not allocated the budget as

proposed by it to the Ministry of Finance. In 2018–19, there is a huge gap between the demands of the budget by the MoHUA and actual provisions in the budget estimate.

Proposed/Budget Estimate	2014–15	2015–16	2016–17	2017–18	2018–19
Proposed Budget by MoHUA	34,991.54	69,474.33	68,446.81	74,138.37	86,099.97
Budget Estimate presented by the Ministry of Finance	22,847.00	21,618.90	29,934.00	40,617.84	41,765.13

Table 2.2 | Funds in the proposed budget versus budget estimate (in INR crore)

Source: Departmentally Related Standing Committee on Housing and Urban Affairs, 2018–19

While analysing scheme-wise expenditure priorities under the MoHUA (see Table 2.3), it becomes clear that the urban poor specific schemes like Pradhan Mantri Awas Yojana (PMAY), Swachh Bharat Mission–

Urban (SBM-U), National Urban Livelihoods Mission (NULM) have been given least priority, whereas infrastructure projects like Metro Rail and Smart Cities Mission (SCM) are placed on top priority.

Scheme	Budget Estimate 2018–19 (in INR crore)	Percentage Share in 2018–19
Mass Rapid Transit System & Metro Projects	15,000	35.91
Mission for Development of 100 Smart Cities	6,169	14.77
Pradhan Mantri Awas Yojana (Urban)	6,500	15.56
Atal Mission for Rejuvenation and Urban Transformation (AMRUT)	6,000	14.37
Swachh Bharat Mission (SBM)	2,500	5.98
National Urban Livelihoods Mission (NULM)	310	0.74
National Heritage City Development and Augmentation Yojana (HRIDAY)	161.50	0.39
National Capital Region Planning Board and Others	57.37	0.14
Non Scheme	3,811.86	9.13
Miscellaneous	1255	3.01
Total	41,765.13	100.00%

Table 2.3 | Share of schemes in total allocation of Ministry of Housing and Urban Affairs, 2018–19 (in INR crore and %)
Source: Departmentally Related Standing Committee, 2018–19

Table 2.4 illustrates the status of fund allocation, amount released and actual utilisation of the funds by States/Union Territories (UTs) under six flagship programmes of the Central Government, namely, Atal Mission for Rejuvenation and Urban Transformation (AMRUT), Heritage City Development and Augmentation Yojana (HRIDAY), SCM, SBM, NULM and PMAY(U) since inception. Except in the case of NULM, fund utilisation under five other programmes

remains unsatisfactory. For SCM, it is as low as less than 2 per cent.

The Departmentally Related Standing Committee has expressed concern in terms of gross inadequacies against a total fund allocation of INR 48,548.64 crore for the six flagship programmes under the Ministry. The actual utilisation was only INR 7,850.72 crore (21.6 per cent) out of INR 36,194.39 crore released since the launch of these schemes.

Scheme	Fund Allocated	Fund Released	Fund Utilised	% Fund Utilised vs. Fund Released
AMRUT	12,447.19	8,629.36	2,480.43	28.74
HRIDAY	700.00	247.15	33.59	13.59
Mission for Development of 100 Smart Cities	10,084.20	9,943.22	182.62	1.83
SBM(U)	7,690.52	5,847.92	2,223.22	38.01
NULM	2,600.83	1,514.85	850.34	56.13
PMAY(U)	15,025.90	10,011.89	2,080.52	20.78
Total	48,548.64	36,194.39	7,850.72	21.6

Table 2.4 | Status of allocations, funds released and actual utilisation in flagship programmes since inception (in INR crore)
Source: Departmentally Related Standing Committee, 2018–19

III

BUDGETARY PROVISIONS FOR URBAN AREAS IN ODISHA

Besides the Union Government, various State Governments, like in Odisha, are also responsible to make provisions for the State share in the Central schemes and also to have their own provisions for

inclusive development in a given state. It will be interesting to note how the Government of Odisha has acted in this regard during the last few years.

Grant Type	2012–13	2013–14	2014–15	2015–16	2016–17
State Non-Plan	914.97	1,174.29	1,253.05	1,546.48	1,787.38
State Plan	450	1,318.81	1,528.42	1,366.02	1,730.89
Central Plan	41.88	0.09	12.79	12.79	110.26
Total	1,406.85	2,493.19	2,794.26	2,925.29	3,628.53

Table 3.1 | Budget provision by Housing and Urban Development Department (in INR Crore)

Source: CAG Report, 2017–18

There is a different category of fund allocation under the Housing and Urban Development Department. Evidently, greater priority was given to non-plan and plan categories of the allocation. However, there was only nominal allocation reported in terms of the central plan budget meant for preparing the plan scheme for the urban poor. Plan expenditure covers the items of expenses related to general administration, whereas state plan expenditure is meant for preparing and implementation of state level schemes. Similarly, the central plan expenditure focuses on schemes implemented at the national level, including in Odisha. In the central plan schemes, certain percentages of funds are also being contributed by the state government.

The data on revenue receipts of the urban local bodies (ULBs) from own sources have not been reported. However, Comptroller and Auditor General Audit Reports of ULBs for 2018 found that ULBs are yet to be empowered to impose advertisement tax and

improve collection of own revenues from its own sources. Further, the structure of entertainment tax needs to be reviewed and action needs to be taken to increase its scope to cover more and newer forms of entertainment taxes and rationalisation of service charges to be made by the ULBs to recover operation and maintenance cost. The State Finance Commission (SFC) report, 2015–20 recommends that the existing rules have to be reviewed for facilitating the levy of property tax.

Apart from the State Plan and Central Plan, the Central Finance Commission (CFC) recommends the Fourth SFC to augment the State's Consolidated Fund to supplement the resources of the local bodies over and above the fund recommended for transfer from the State's resources. There is a total resource-transfer (from the State resources) to ULBs as recommended by the 4th SFC for the period 2015–20. However, budget provisions of SFC funds were made by the State, but not fully released to the ULBs¹.

1 | <https://cag.gov.in/audit-reports>

Distribution Mechanism	2015–16	2016–17	2017–18	2018–19	2019–20
Devolution	164.6	164.6	164.6	164.6	164.6
Assignment of Taxes	540	644	708.4	779.24	857.16
Grants-in-Aid	59.61	80.48	178.1	180.94	184.08

Table 3.2 | Recommendations of the State Finance Commission, Odisha (in INR crore)*Source: CAG Report, 2017–18*

The Government of India released INR 305.06 crore towards basic grant and performance grant during 2016–17. The basic grant was provided for improving basic services and performance grants are given to a local government for improving the audits, accounts and increasing own sources of revenue. Basic and performance grants to the ULBs are being distributed

in the ratio 80:20. The State Government has devised the distribution formula of the 14th CFC funds for distributing the grants among the three categories of the ULBs. It is found that the local bodies are dependent on fund transfers from the central and state government for their development expenditure.

Grant Type	2015–16	2016–17	2017–18	2018–19	2019–20
Basic Grant	170.1	235.54	272.14	314.82	425.39
Performance Grant	0	69.52	78.67	89.34	116.98

Table 3.3 | Recommendations of the 14th Central Finance Commission (in INR crore)*Source: CAG Report, 2017–18*

IV

ASSESSING THE IMPLEMENTATION OF THE 74TH CONSTITUTIONAL AMENDMENT ACT IN ODISHA

The 74th Amendment to the Constitution of India mandated all State Governments to empower urban local bodies (ULBs), as units of self-government. The Odisha Municipal Act, 1950, was amended in 2007 for this purpose. The Orissa Municipal Corporation Act was enacted in 2003 to ensure the devolution

of powers and responsibilities to ULBs, in relation to the subjects listed in the 12th Schedule of the Constitution. Odisha has 5 Municipal Corporations, 45 Municipalities and 61 Notified Area Councils. The Municipal Corporations are functioning under the Orissa Municipal Corporation Act, 2003

DEVOLUTION OF FUNCTIONS, FUNDS AND FUNCTIONARIES

The Twelfth Schedule (Article 243 W) of the Constitution of India envisages that the State Government may, by law, empower the municipalities like the Bhubaneswar Municipal Corporation (BMC) with such power and authority as may be necessary to enable them to function as institutions of self-government. It listed 18 functions to be devolved

upon the ULBs by the State Government. The State Government claimed that it had devolved 17 out of 18 functions to the ULBs as of March 2014. It has been making efforts to devolve the remaining function, i.e., roads and bridges, to the ULBs.

No.	Subject to be devolved
1	Urban planning, including town planning
2	Regulation of land-use and construction of buildings
3	Planning for economic and social development
4	Roads and bridges
5	Water supply for domestic, industrial and commercial purposes
6	Public health, sanitation conservancy and solid waste management
7	Fire services
8	Urban forestry, protection of the environment and promotion of ecological aspects
9	Safeguarding the interests of weaker sections of society, including the handicapped
10	Slum improvement and upgradation
11	Urban poverty alleviation
12	Provision of urban amenities and facilities such as parks, gardens, playgrounds
13	Promotion of cultural, educational and aesthetic aspects
14	Burials 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

Table 4.1 | Subjects to be devolved to ULBs as per 74th Constitutional Amendment Act

Source: Ministry of Urban Development, 1994

In terms of the staffing pattern and administrative devolution, every Corporation is to have officers, namely i) Commissioner, ii) City Engineer, iii) City Health Officer, iv) Chief Finance Officer, v) Chief Auditor, vi) Law Officer, vii) Secretary, viii) Deputy Secretary, ix) Recovery Officer, x) Environment Officer and such other officers as may be prescribed. However, every Corporation may, with previous sanctions of the Government and as per provisions of the Act,

determine its establishment. Similarly, the Municipality is to have an Executive Officer, an Engineer and a Health Officer who are State Government employees. They are appointed to the Municipality and their work is subject to the general powers of supervision of the Chairperson.

DECENTRALISED PLANNING

A District Planning Committee (DPC) is to be constituted at each district to consolidate the plans prepared by the municipalities in the district. It also needs to prepare a draft development plan for the district as a whole. The DPC is to consist of 20 members. Out of these, 16 members are to be from amongst the elected members of the Zilla Parishad and elected Councillors of the municipalities in the district. Four members are to be nominated by the State Government from the following list: i) A Minister in the Council of Ministers of the State, who shall be the Chairperson ii) The Collector of the district, who shall be the Vice-Chairperson iii) The Chairperson of the Zilla Parishad of the district; and iv) The Chairperson of a Municipality in the district. The ULBs mainly receive funds from the Government as State

Plan, Non-Plan and Central Plan for execution of various developmental works. Besides, all collections such as i) taxes on holdings, ii) trades, iii) rent on shops and buildings and iv) other fees and charges etc., constitute the revenue receipts of the ULBs.

As per the Orissa Municipal Corporation Act, 2003 Standing Committees are to be set up. These are meant for dealing with (i) Taxation, (ii) Finance and Accounts, (iii) Public Health, (iv) Electricity Supply, (v) Water Supply, (vi) Drainage and Environment, (vii) Public Works, (viii) Planning and Development, (ix) Education, (x) Recreation and Culture, (xi) Licenses and Appeals, (xii) Contracts, (xiii) Corporation Establishment, (xiv) Grievances and Social Justice and (xv) Settlement of Mutual Disputes between Two Adjoining Corporations.

V ASSESSING THE MUNICIPAL BUDGET OF BHUBANESWAR

The municipal budget-book gives information on receipts head (sources of revenues/collection) and expenditure head (revenues incurred on particular head). Further, the budget information is presented as budget estimates, revised budget (mid-year revision) and actual budgets (final expenditure). The Bhubaneswar Municipal Corporation (BMC) comprises the following sub-heads under the receipts budget, which majorly includes own sources of revenues, grants of the Government of India and the State's grants and borrowings. There is a separate reporting on allocation and expenditure with regard to urban poor across the budget heads but it is not very comprehensive. Capital Grant worth INR 60

crore has not targeted the urban poor, which includes the components like Pradhan Mantri Awas Yojana (PMAY), Grant from Japan International Cooperation Agency, 14th Finance Grant, Grant for Atal Mission for Rejuvenation and Urban Transformation (AMRUT), Smart Cities and Swachh Bharat Mission (SCM and SBM). However, grants from National Urban Livelihoods Mission (NULM) and components of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) have exclusively targeted the urban poor. Budget books maintained by the BMC for 2014–15, 2015–16 and 2016–17 contain some degree of inconsistency in presentation and classification of data with regard to the urban poor.

RECEIPTS BUDGET OF BHUBANESWAR MUNICIPAL CORPORATION

Table 5.1 contains a summary of budgeted estimates of receipts. Receipt budgets have reduced over the years. Between 2014–15 and 2017–18, they have contracted by over 23 per cent or INR 101.7 crore, displaying an average annual growth rate of 5 per cent. This reduction primarily stems from 2016–17, during which the total municipal receipts shrank by

INR 18,948 lakh or 40 per cent. In terms of actual receipts, though budgeted receipts grew 7 per cent between 2014–15 and 2015–16 (years of overlap between budgeted and actual figures), the actual receipts in fact shrank by 1 per cent. This is due to a 4 per cent cut in the rate of realisation; from 56 per cent in 2014–15 to 52 per cent in 2015–16.

STATUS OF OWN SOURCES OF REVENUES IN 2017–18

Taxes and revenue assigned to the municipal corporation in lieu of taxes, contributed 18 per cent and 21 per cent, respectively, of the total receipt in the financial year 2017–18. Rents and other incomes from municipal assets and properties contributed 3 per cent. There has been an increase of 2 per cent from the previous year. Fees and user charges levied for providing municipal services and utilities accounted for 13 per cent of the total receipt. Sale and hire charges from the sale of goods and leasing of equipment and machinery by the municipal government contributed less than 1 per cent. Revenue

and capital grants, contribution and subsidies from the government estimated for 37 per cent, which is part of the central government and the state grants. Income from investments made by the municipal corporation and the interest earned from deposits made by the municipal corporation has 5 per cent of its share in the total receipt. In terms of borrowings, loans from the Orissa Urban Infrastructure Development Fund (OUIDF) accounted for 2 per cent.

OTHER MISCELLANEOUS INCOME

Component-wise analysis of the revenue collections during the last four financial years is given in Table 5.1, which reveals an uneven growth and lacks any pattern. Receipt of the year 2015–16 reaches the peak and the following year it becomes the lowest among the four financial years.

Table 5.2 shows the status of revenue receipt of the BMC in terms of estimated versus actual receipt. BMC could realise revenue of INR 1,139.84 crore against the budgeted revenue of INR 2,156.95 crore during 2011–16. Analysis of the budget estimate and actual realisation of major sources of revenue showed that there was no coherence between the

estimates and actual receipts during 2011–16. The gap between budget and revenue collected was as high as INR 21.01 crore in 2010–11 in tax revenue and INR 113.52 crore in non-tax revenue during 2013–14. The budgeted revenue in the non-tax category was inflated in 2013–14 due to the provision of sale of BMC properties. In 2013–14 and 2014–15, the actual receipt was more than the budgeted in respect of the Assigned Revenue and Compensation due to excess release by the Housing and Urban Development Department. However, in respect of fees and user charges, the actual receipt was less by 61 per cent (INR 24.23 crore in 2010–11) and 56 per cent (INR 21.36 crore in 2014–15).

	2014–15	2015–16	2016–17	2017–18
Total Revenue Receipt	435.42	471.61	282.13	333.69
Tax Revenue	41.48(10)	53.57(11)	51.36(18)	59.14(18)
Assigned Revenue and Compensation	75(17)	75(16)	63.29(22)	70(21)
Rental Income from Municipal Properties	17.5(0)	6.81(1)	16.3(1)	97.5(3)
Fees and User Charges	12.27(3)	9.26(2)	26.83(10)	44.12(13)
Sale and Hire Charges	0.83(0)	0.86(0)	12.4(0)	1.33(0)
Income From Investment and Interest Earned	300(1)	1250(3)	1100(4)	1549(5)
Other Income	99.12(23)	4.23(1)	2.38(1)	0.52(0)
Receipts from Internal Sources	233.45(54)	162.23(34)	157.73(56)	200.35(60)
Revenue Grants, Contributions and Subsidies	24.37(6)	31.90(7)	47.51(17)	57.23(17)
Loan from OUIDF	10(2)	2(0)	12(4)	8(2)
Capital Grants	187.96(43)	270.49(57)	64.89(23)	68.11(20)
Receipts from External Sources	201.97(46)	309.39(66)	124.40(44)	133.34(40)

Table 5.1 | Component-wise analysis of revenue receipt of Bhubaneswar Municipal Corporation
(in INR crore; percentages in brackets)

Source: Municipal Budget of Bhubaneswar, 2014–18

Budget Heads	2011-12		2012-13		2013-14		2014-15		2015-16	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Tax Revenue										
Holding Tax	40	18.45	30	29.35	35	20.28	30.5	23.7	40	20.23
Advertisement Tax	8	8.55	10	9.8	10	11.2	10.92	12.12	13.52	11.95
Others	0.01	0	0.01	0	0	0	0.01	0.01	0	0
Total	48.01	27	40.01	39.15	45	31.48	41.43	35.83	53.52	32.18
Non-tax Revenue										
Rental Income from Municipal Properties	2.07	1.47	2.1	1.88	2.4	1.67	1.75	1.65	0.68	1.57
Fees and User Charges	39.97	15.74	37.94	16.58	18.63	13.01	12.51	10.05	9.38	22.09
Sale and Hire Charges	0.72	0.79	0.84	0.82	0.84	0.78	0.83	0.7	0.86	1.02
Others	36.73	12.03	36.61	12.28	122.39	15.28	111.93	14.97	23.34	1.25
Total	79.49	30.03	77.49	31.56	144.26	30.74	127.02	27.37	34.26	25.93
Assigned Revenue and Compensation	50.01	48.71	55.01	50.19	55.02	80.91	75.05	79.3	78.05	54.56
Revenue Grants Contribution and Subsidy	206.36	55.05	255.76	136.96	200.46	93.34	187.97	72.9	302.78	156.65
Grand Total	383.87	160.79	428.27	257.86	444.74	236.47	431.47	215.4	468.61	269.32

Table 5.2 | Revenue receipt of Bhubaneswar Municipal Corporation, estimated versus actual
Source: CAG Report, 2017–18

REASON FOR POOR COLLECTION OF OWN SOURCE REVENUE

The BMC has not created the required institutional arrangements for levying property tax even after 13 years of the enactment of the Orissa Municipal Corporation Act, 2003 and it has been levying and collecting only the holding tax.

Further, the audit report shows that BMC was not able to take any follow-up action under the Orissa Municipal Corporation Act to realise the arrears of holding tax and market rent amounting to INR 84.96 crore. Moreover, the annual value of holdings was not revised after 1977, resulting in loss of revenue. There has been a loss of revenue of INR 19.94 crore due to poor assessment of advertisement tax and non-enforcement of agreement condition for display of advertisement and renewal of passenger shelters at a lower rate. BMC failed to levy penalty on trade licences, and also to collect licence fees from traders and there was non-implementation of the recommendation of the Third State Finance

Commission (SFC), leading to loss of revenue of INR 12.40 crore.

The inconsistencies in the projected revenue and actual collection both in tax and non-tax revenue showed that the budgeting process was flawed due to preparation of the estimate without reliable and comprehensive data on the tax structure. Besides, no efforts were made to collect the revenues based on the actual number of holdings, traders, households, service users. Audit observed that the expenditure incurred by BMC towards solid waste management (SWM) during 2011–15 amounted to INR 181.68 crore while the user charges collected were only INR 15.40 crore. The overall revenue earned constituted only 8 per cent of the expenditure incurred during 2011–16.

RECEIPT OF GRANTS FROM THE STATE AND CENTRAL GOVERNMENTS

Grants received, capital and revenue have also been classified on the basis of functionality. This classification has been conducted in a rather arbitrary manner, grouping items under functional heads on the

basis of the information that could be gleaned from the budget. Table 5.3 illustrates the receipt of grants as per the municipal budget of Bhubaneswar.

Particulars	BUDGETED				ACTUALS		
	2014–15	2015–16	2016–17	2017–18	2013–14	2014–15	2015–16
Finance Commission Grants (Centre and the State)	12	17	33.24	49.51	14.77	11 (92)	24.35 (143)
Urban Housing Scheme	37	121.32	10.50	2.20	18.38	3.06 (8)	11.62 (10)
Sewage and Sanitation	70	52	16.73	14.26	3.47	4.74 (7)	21.61 (42)
Poverty Alleviation and Slum Redevelopment	10	110	-	-	0.92	0.59 (590)	-
Urban Infrastructure Development	36.20	83	6.65	4.15	39.36	61.69 (170)	14.12 (17)
Health and Amenities	1.71	1.51	0.40	0.38	2.35	1.37 (80)	0.72 (48)
Skill Development and Urban Livelihoods	5.53	11.37	4	2.27	0.84	5.68 (103)	34.26
Other Miscellaneous Grants	16.26	12.28	31.53	44.86	12.41	12.64	34.26
Social Welfare	13.16	7.81	9.35	7.71	9.37	9.46 (72)	8.81 (113)

Table 5.3 | Receipt of grants from the State and Central Governments (in INR lakh)

Source: Municipal Budget of Bhubaneswar, 2013–14 to 2017–18

ANALYSIS OF EXPENDITURE BUDGET OF BHUBANESWAR MUNICIPAL CORPORATION

The functional heads have been determined on the basis of their municipal functions and grouping under these, based on the descriptions of items available in the budget. The following are the selected functional heads: Finance Commission Grants, Urban Housing

Schemes, Sewage and Sanitation, Poverty Alleviation and Slum Redevelopment, Urban Infrastructure Development, Health and Amenities, Skill Development and Urban Livelihoods, Social Welfare and Other Miscellaneous Grants.

	BUDGETED				ACTUALS		
	2014–15	2015–16	2016–17	2017–18	2013–14	2014–15	2015–16
Total Expenditure	341.14	449.79	281.25	328	288.96	160.29 (47)	217.48 (48.35)
(A) Scheme-based Expenditure	143.58	210.79	34.91	11.15	113.55	10 (7)	32.37 (15.36)
(B) Non-scheme based Expenditure	197.57	239.01	246.34	316.85	175.42	150.29 (76)	185.11 (77.45)
(B-I) General Municipal Structure	100.41	112.85	95.10	124.20	70.45	68.45 (68.17)	79.83 (70.74)
(B-II) Goods and Services to Residents	97.15	126.16	151.23	19.26	104.97	81.84 (84.24)	105.28 (83.45)

Table 5.4 | Broad categories of expenditure of BMC (amount in INR lakh; percentage in brackets)

Source: Municipal Budget of Bhubaneswar, 2013–14 to 2017–18

Table 5.4 depicts grants apportioned amounts under their functional heads, with the capital and revenue shares indicated. The table shows actual and budgeted figures for hereby defined components of municipal expenditure over the period. Broadly, the entire expenditures budget of the BMC can be divided into scheme based expenditure and non-scheme based expenditure or municipal expenditure. The scheme related expenditure is part of the incurred amount as part of central or state schemes for which the municipal corporation works as an agency.

If the expenditure is incurred by the municipal corporation for the fulfillment of functions under control, it can be called non-scheme based expenditure. Table 5.5 shows that the expenditure for the schemes has declined over the years and

the share of non-scheme expenditure has shown increasing trends. One possible reason for the decline in the scheme-based expenditure has been the discontinuation of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) and increase in the non-scheme based expenditure which could have increased the quantum of expenditure under the 14th Finance Commission and State Finance Commission Grant.

The non-scheme based expenditure can be further split on whether it is expenditure incurred in upkeep and maintenance of the general municipal structure or expenditures incurred to provide basic utilities, goods and services to residents. General municipal structure and basic utilities, goods and services to residents and other non-scheme based expenditures have gone up in 2017–18.

Particulars	2014–15		2015–16		2016–17		2017–18	
Head of Expenditure	Exp	%	Exp	%	Exp	%	Exp	%
General Administration & Other Establishment	55.72	12.06	58.27	11.64	59.95	18.06	68.33	17.32
Administrative Expenses	7.09	1.53	22.51	4.50	25.37	7.64	7.18	1.82
Solid Waste Management	45.00	9.74	45.00	8.99	57.15	17.22	-	-
Repair & Maintenance	23.28	5.04	28.68	5.73	13.25	3.99	101.42	25.70
Interest & Finance Charges	0.10	0.02	0.40	0.08	0.04	0.01	0.97	0.25
Programme Expenses	35.21	7.62	108.58	21.68	0.5	0.15	0.84	0.21
Revenue Grants, Contribution & Subsidies	80.20	17.35	102.51	20.47	34.91	10.52	11.15	2.83
Misc/Contingency	0.50	0.11	1.00	0.20	0.06	0.02		
Refund Of Deposit	2.10	0.45	6.60	1.32	-	-		
Loan & Advances	1.60	0.35	2.55	0.51	-	-		
Medical Expenses	0.28	0.06	0.22	0.04	0.25	0.08		
Purchase of Store Materials	2.40	0.52	1.50	0.30	1.29	0.39		
Acquisition/Purchase Of Fixed Asset	88.13	19.07	72.37	14.45	88.52	26.67		
Arrears Liabilities	73.47	15.90	0.00	-	-	-		
Total Expenditure	415.08	89.81	450.19	89.91	281.3	84.74		
Closing Balance	47.10	10.19	50.52	10.09	50.65	15.26		
Grand Total	462.18	100.00	500.71	100.00	331.9	100.00		

Table 5.5 | Major sub-categories of BMC as reflected in the Municipal Budget Book
Source: Municipal Budget of Bhubaneswar, 2014–2015 to 2017–18

As per the 74th Constitutional Amendment Act, ULBs were given the task of preparing and implementing projects related to economic development and social justice. Around 18 functions are supposed to be devolved upon the ULBs by the State Government.

The Odisha Government claimed that it had devolved 17 out of 18 functions to the ULBs as of March 2014. It has been making efforts to devolve the remaining function, i.e., roads and bridges, to the ULBs. Table 5.5 clearly reflects that funds have not been devolved as

per the functional devolution claimed in 17 subjects. Core services related to health and education so far have not been transferred to the BMC. General Administration and Other Establishment, Solid Waste Management, Programme Expenses, Revenue Grants, Contribution & Subsidies and Acquisition/Purchase of Fixed Asset have been reported as the maximum amount of expenditure.

Further, the heads of expenditure have not been consistent in terms of reporting across the year. However, in 2017–18, the Repair/Maintenance and Acquisition/Purchase of Fixed Asset have shown high jump in expenditure.

ASSESSING THE EXPENDITURE FOR THE URBAN POOR IN TOTAL MUNICIPAL EXPENDITURE

The Constitution of India has different provisions for justice and equality among the citizens of the country. There is also a provision of safeguarding the interests of weaker sections of society, including the handicapped and mentally challenged in the Twelfth Schedule of the Constitution. Accordingly, policies and budgetary provisions are made at every level of governance, including the local bodies. Herein, Table 5.6 assesses the priorities of expenditure for the urban poor in the total expenditure of the BMC to meet that objective of the law.

Looking at the percentage share of expenditure for the urban poor in the total municipal expenditure, it is found that there has been an increase from 13 in 2014–15 to 29 per cent in 2017–18. This increase in the share for the urban poor is due to decline in the expenditure for 2015–16 and 2017–18. From 2014–15 to 2017–18, the amount of expenditure for the urban poor in the total expenditure accounts for INR 62 crore, INR 110 crore, INR 80 crore and INR 94 crore, respectively. From Table 5.6, it can be safely concluded that the urban poor have not been given adequate priority in the expenditure in accordance with their felt need.

Year	Expenditure for the Urban Poor (in INR crore)	Total Municipal Expenditure (in INR crore)	% Share of Expenditure for the Urban Poor in Total Municipal Expenditure
2014–15	62	462	13
2015–16	110	450	24
2016–17	80	281	28
2017–18	94	329	29

Table 5.6 | Share of expenditure for the urban poor in total municipal expenditure (in INR crore and %)

Source: Municipal Budget of Bhubaneswar

PRIORITIES FOR THE URBAN POOR IN 2014–15 AND 2015–16

Intentions of government policies are depicted in the fund allocations for targeted sections. Accordingly, the BMC's priorities for certain sections of the local population may be analysed.

As illustrated in Table 5.7, about INR 7 crore was spent on pension in 2014–15 and INR 3 crore in 2015–16. For self-employment activities, BMC's expenditure was INR 5.6 crore and INR 11.37 crore in 2014–15 and 2015–16, respectively; whereas that of the concrete roads/other roads was reported as INR 3.3

crore and INR 4.75 crore for the same period. The highest priority was given to housing under Rajiv Awas Yojana (RAY) in both the years in terms of spending. It accounts for INR 22 crore and INR 80 crore in 2014–15 and 2015–16, respectively. Additionally, under the JNNURM project, funds were also allotted for housing purposes, around INR 8 crore in 2014–15 and INR 5 crore in the ensuing year. It may be noted that the amount generally increased from 2014–15 to 2015–16, except for the last one scheme.

	Services	2014–15	2015–16
1	Indira Gandhi National Old Age Pension	7	3
2	Indira Gandhi National Widow Pension	-	2
3	Employment - National Urban Livelihoods Mission (NULM) /Swarna Jayanti Shahari Rozgar Yojana (SJSRY).	5.6	11.37
4	Health - Rogi Kalyan Samiti	1.5	1
5	Madhu Babu Pension Yojana - State Grant	4.4	2.55
6	Housing /JNNURM Project- Bharatpur	3.5	0.75
7	Housing /JNNURM Housing Project –Dumuduma	2.1	1.5
8	Housing /JNNURM Housing Project –Nayapalli	0.6	0.75
9	Sanitation - Community Building/Toilet	0.6	2
10	Concrete Roads/Other Roads	3.3	4.75
11	Metallic Roads (Bitumen)	0.3	0.38
12	Open Drain/ Clearing by Private Agencies	9.5	
13	Public Lighting	1	
14	Other Roads	-	0.88
15	Housing – Rajiv Awas Yojana	22	80
	Grand Total	62	110

Table 5.7 | Analysis of expenditure for the urban poor in 2014–15 and 2015–16 (in INR crore)*Source: Municipal Budget of Bhubaneswar, 2014–15 and 2015–16*

BUDGETARY PRIORITIES FOR THE URBAN POOR IN 2016–17 AND 2017–18

Total expenditure does not show any significant increase for the urban poor in 2016–17 and 2017–18 (see Table 5.8). The cleaning and sanitation work done by private agencies has been reported to have cost around INR 12 crore for both the years and the entire amount meant for the BMC is booked in the name of the urban poor, which is not appropriate. The expenditure on housing was reported to be around INR 21 crore, which declined to 1 per cent in 2017–18. The expenditure on NULM has seen a drastic decline from INR 4.35 crore in 2016–17 to INR 0.4 crore in 2017–18. In 2016–17, under sanitation about INR 11 crore was spent, followed by INR 7.4 crore in 2017–18.

Basic amenities expenditure has been as reported for the above-mentioned years as INR 9.5 crore and INR 14.5 crore, respectively. Additionally, in 2017–18, expenditure of INR 22 crore, INR 3.3 crore and INR 1 crore was reported for road, water ATM and night shelter, respectively. It may be noted that the overall expenditure for the urban poor has increased from INR 80 crore in 2016–17 to INR 94 crore in the following year, though the measure increase has been due to larger expenditure on road, which got augmented from INR 9 crore in 2016–17 to INR 22.11 crore in 2017–18.

	Services	2016–17	2017–18
1	Electricity	-	6
2	Cleaning by Private Agencies	11.79	12
3	Social Security/Pension	6.8	4.76
4	State Grant	3	5
5	Housing/RAY	21	1
6	NULM/ Employment	4.35	0.4
7	Rehabilitation of Slum Dwellers	0.4	.04
8	Toilet/Sanitation	11	7.4
9	Night Shelter	0	1
10	Road	9	22.11
11	Drainage	3	15
12	Basic Amenities	9.5	14.51
13	Water ATM	-	3.3
14	Total	80	94

Table 5.8 | Analysis of expenditure for the urban poor in 2016–17 and 2017–18 (in INR crore)

Source: Municipal Budget of Bhubaneswar, 2016–17 and 2017–18

VI CONCLUSION AND RECOMMENDATIONS

The analysis of the Municipal Budget leads us to the following conclusions:

- i. Budgetary priorities for the urban areas, in general, and for the poor, in particular, at the Union and State levels are found to be weak. After scrapping the Jawaharlal Nehru National Urban Renewal Mission (JNNURM), Central grant has shown decline in urban areas as well as for poor sections of the population. However, it is also a fact that this data remains unavailable since granular data on budgetary expenditure for the urban poor is not maintained. The rate of fund utilisation has been low.
- ii. The State Legislature of Odisha enacted laws for devolving 17 out of 18 functions (enlisted in the Twelfth Schedule of the 74th Constitutional Amendment Act). However, in practice, neither activities nor functionaries or funds related to the six functions claimed by the state out of the 17 devolved functions were transferred to the urban local bodies (ULBs) so far without budgetary transfer from the State Government.
- iii. A large amount of funds are received by the ULBs in total receipts from the State Finance Commission (SFC).
- iv. Own source revenue collected by ULBs from taxes and user charges account for 30 per cent. The Bhubaneswar Municipal Corporation (BMC) has not created the required institutional arrangements for levying property tax even after 16 years of the enactment of the Orissa Municipal Corporation Act, 2003 and has been levying and collecting only the holding tax.
- v. The assigned revenue and compensation and revenue grants, contributions and subsidies also contributed a significant share in the total receipt. ULBs also received the fund from some central schemes such as Swachh Bharat Mission (SBM), Rajiv Awas Yojana (RAY), JNNURM and National Urban Livelihoods Mission (NULM). However, the overall receipts of the Corporation remained inconsistent and on the decline.
- vi. In the BMC, the funds received by ULBs from all sources are mainly spent on road, public lighting, maintenance of assets, road construction and repairs, construction and maintenance of buildings, sewerage/drainage and construction of drains, arrangement of sanitation equipment and basic amenities. Further, housing, employment, water supply, advertisement and other items are important services provided by the BMC.
- vii. The core services related to health and education so far have not been transferred to the BMC and it is still in the hands of the line department. There is a provision of safeguarding the interests of weaker sections of society in the Twelfth Schedule of the Constitution, including the handicapped and mentally challenged. Separate budgeting is not ensured for Scheduled Castes, Scheduled Tribes (SCs/STs), women and children.
- viii. BMC has carried out a separate budget allocation for the urban poor but it is not very comprehensive. Looking at the percentage share of expenditure for the urban poor and weaker sections in the total municipal expenditure, it is found that it has been raised from 13 per cent in 2014–15 to 29 per cent in 2017–18. The increase in the share for the urban poor is due to decline in the overall expenditure for 2015–16 and 2017–18. From 2014–15 to 2017–18, the total expenditure accounts to INR 62 crore, INR 110 crore, INR 80 crore and INR 94 crore, respectively. In fact, the municipal corporation had poor absorption of fund from what they have received in all four financial years.

KEY RECOMMENDATIONS

UNION GOVERNMENT

- The Union Government should give more priority in terms of policy and budget for development of urban areas due to rise in the urban population. In addition to that, exclusive policy and budgetary provisions should be ensured for the urban poor to provide the basic services to them. Additionally, urban welfare schemes like SBM (U), SCM, NULM, PMAY(U) and AMRUT should be part of the urban poor budgeting.

STATE GOVERNMENT

- State should devolve all 18 functions to the ULBs with functionaries and budgetary transfer from the state government.
- Important functions like education, health, basic amenities and poverty alleviation should be transferred to urban local governments with adequate budgets.
- There is a need for administrative and institutional reforms designed to overhaul the municipal system. The state government should ensure a unified command under an empowered and accountable mayor. Further, it is necessary to setup a municipal regulator for bringing a degree of professionalism in the pricing of urban services, tax collection and use of e-governance and e-enabled smart technology for better efficiency.

MUNICIPAL CORPORATION

- The share of urban poor in the total municipal budget is relatively stagnant because the BMC did not take into consideration other grants (SFC & CFC grants) as well as financial allocation under urban welfare schemes like SBM(U), PMAY(U), AMRUT, SCM and NULM, which are not covered within the theme of the urban poor. Therefore, the scope of budgeting for the urban poor should be broadened in Municipal Budgets.
- The core services related to health and education have to be managed effectively by the BMC.
- The interest of weaker sections of society including the Scheduled Caste and Scheduled Tribes, women, children and persons with disability should be taken care of exclusively in the budget.
- BMC should target all the budget allocation/heads for the urban poor, including excluded communities in a very comprehensive manner.
- The share of municipal own sources of revenues in total receipt needs to be increased through reform in tax base, tax rate and strengthening the tax administration.
- The Municipal Budget book should be accessible to people and the presentation of budgets at the municipality level should be reader-friendly, which in turn will reflect people's participation in the budget making and implementation process. There is a need to link financial data with physical data for better accountability and transparency toward common citizens and pro-poor budgeting should be prioritised on the basis of similar data.
- The municipalities must clearly specify the methodologies and assumptions behind developing a Municipal Budget for poor and weaker sections like SCs, STs, women and children.

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ANNEXURE

TABLE I
BUDGET FOR URBAN POOR-2014–15

Services	In INR crore
Utilisation of grant for SJSRY-USEP	0.9
SJSRY - STEP UP	1.4
SJSRY-UWSP (Subsidy)	0.3
SJSRY-UWSP (Revolving Fund)	0.4
SJSRY-UCDN	0.6
SJSRY-NULM	2.0
Grant from N.R.H.M	1.5
Old Age pension Grant	7.0
MBPY - State Grant	4.4
JNNURM Housing Project- Bharatpur	3.5
JNNURMHousing Project- Dumuduma	2.1
JNNURM Housing Project- Nayapalli	0.6
Community Building	0.5
Public Toilet	0.1
Concrete Roads	3.3
Metalled Roads (Bitumen)	0.3
Other Roads	1.0
Public Lighting System	0.5
RAY	22.0
Public Lighting System/Street Light	0.5
Open Drains	2.0
Cleaning by Private agencies	7.5
Grand Total	62.2

TABLE II
BUDGET FOR URBAN POOR 2015–16

Services	In INR crore
Utilisation of IGNOAP - Central Grant	1
Utilisation of IGNWP - Central Grant	2
Utilisation of grant for SJSRY-NULM	11.37
Utilisation of grant from Rogi Kalyan Samiti	1
Utilisation of Old Age pension Grant	2
Utilisation of MBPY - State Grant	2.55
Grant for JNNURM Housing Project- Bharatpur	0.75
Grant for JNNURM Housing Project- Dumuduma	1.5
Grant for JNNURM Housing Project- Nayapalli	0.75
Community Building	2
Concrete Roads	3.75
Metalled Roads (Bitumen)	0.38
Other Roads	0.88
RAY	80
Grand Total	109.92

TABLE III
SERVICES FOR URBAN POOR IN 2016–17

Services	In INR crore
Rehabilitation of Slum Dwellers	0.30
Expenses towards Smart City Preparation	0.10
Cleaning by Private agencies	11.79
R & M Roads & Bridges	0.82
R & M Street Lighting System	0.00
R & M Storm Water Drains	0.27
R & M Parks, Nurseries & Gardens (Operation & Maintenance)	0.78
R & M Lakes & Ponds	0.66
R & M Public Toilets	0.03
R & M Street Lights	0.04
R & M Electrical Appliances	0.10
R & M Other fixed assets (JatriNivas, WWH,KM,CC)	0.25
R & M Crematorium & Others	0.16
Water Purification Charges	0.00
Testing & Inspection charges	0.00
Plantation Expenditure	0.09
Prior Period Expenses – Other	0.03
Honorarium for Census Work/Census Expenditure	0.10
IGNOAP - Central Grant	2.00
IGNWP - Central Grant	1.50
IGNDP - Central Grant	1.00
National Family Benefit Scheme (NFBS)	0.30
Old Age Pension	2.00
MBPY	2.50
Harichandra Sahayata	0.05
Animal Birth Control	0.40
Chief Minister's Relief Fund	0.10
Odisha State Disaster Management Fund	0.06
NULM - SM & ID	0.50
NULM - SEP(I) & (G)	0.50
NULM - EST & P	2.00
NULM - CB & T	0.50
NULM – SUH	0.50
Grant for JNNURM Housing Project- Bharatpur	0.25
Grant for JNNURM Housing Project- Dumuduma	0.50
Grant for JNNURM Housing Project- Nayapalli	0.25
RAY	20.00
Hospital Expense - Diet/Food	0.11
Hospital Expense - Medicine & Consumables	0.01
Hospital Expense – Others	0.12

Stock & Stores (Electrical)	0.19
Stock & Stores (Medical)	0.03
Community Building(NULM Etc)	0.36
Public Toilet (JICA Etc)	5.00
Community Toilet	6.00
Other Buildings (Recreation Centre for senior citizens)	0.50
Asset Creation C.C & Roads	8.08
Metalled Roads (BT)	0.36
Other Roads	0.43
Open Drains & Cover Slabs	2.71
Lakes & Ponds (Dying Water Bodies)	2.50
Stand Post	2.00
Lamp posts/ High Mast	0.45
Public Lighting System/Street Light	0.20
Pump Set	0.02
Fogging Machine (Mosquito Control)	0.10
Electrical Fittings	0.08
Other Fixed Assets(Heritage site)	0.38
Grand Total	80.05

TABLE IV
SERVICES FOR URBAN POOR IN 2017-18

Services	In INR Crore
Electricity Charges - Operation and Maintenance	6.33
Repair and Maintenance - Roads and Bridges	0.95
Repair and Maintenance - Storm Water Drains	0.31
Repair and Maintenance - Toilets	0.20
Repair and Maintenance - Street Lights	0.01
Cleaning by private agencies	12.43
IGNOAP - Central Grant	1.00
IGNWP - Central Grant	0.80
IGNDP - Central Grant	0.80
National Family Benefit Scheme (NFBS)	0.08
DP- Aids	0.08
Old Age Pension Grant	2.00
MBPY - State Grant	3.00
Harischandra Sahayata - State Grant	0.08
Chief Ministers Relief Fund	0.03
Odisha State Disaster Management Fund	0.08
Grant for Aahar	1.50
Prime Minister Awas Yojana	1.00
NULM - SM & ID	0.20
NULM - SEP(I) & (G)	0.20
Rehabilitation of Slum Dwellers	0.04
Parks and Gardens	0.89
Community Building	0.35
Market Building	1.48
Boundary/Compound Walls	0.57
Slaughter House/Abattoir	1.27
Public Toilet/Community Toilet	7.37
Other Buildings	0.94
Night Shelter	1.34
Concrete Roads	18.06
Metalled Roads (Bitumen)	0.70
Other Roads	2.35
Culverts	0.10
Open Drains	14.80
Bore well	0.01
Lakes & Ponds	4.68
Stand Post	1.50
Lamp posts	1.61
Public Lighting System	0.54
Pump Sets	0.02

Fogging Machine (Mosquito Control)	0.02
Electrical Fittings	0.14
Crematorium	0.21
Other Fixed Assets	0.32
Temporary Shed	0.46
Water ATM	3.30
Grand Total of Expenditure	94.14

ABOUT YUVA

Youth for Unity and Voluntary Action (YUVA) is a non-profit development organisation committed to enabling vulnerable groups to access their rights. YUVA encourages the formation of people's collectives that engage in the discourse on development, thereby ensuring self-determined and sustained collective action in communities. This work is complemented with advocacy and policy recommendations. Founded in Mumbai in 1984, currently YUVA operates in the states of Maharashtra, Madhya Pradesh, Odisha, Assam and New Delhi.

At the community-level, through an integrated 360-degree approach, YUVA delivers solutions on issues of housing, livelihood, environment and governance. Through research, YUVA creates knowledge that enhances capacity building. Through partnerships in campaigns, YUVA provides solidarity and builds strong alliances to drive change.