

A Factsheet on Fiscal Transparency
and Budget Credibility

Bruhat Bengaluru Municipal Corporation

October 2022



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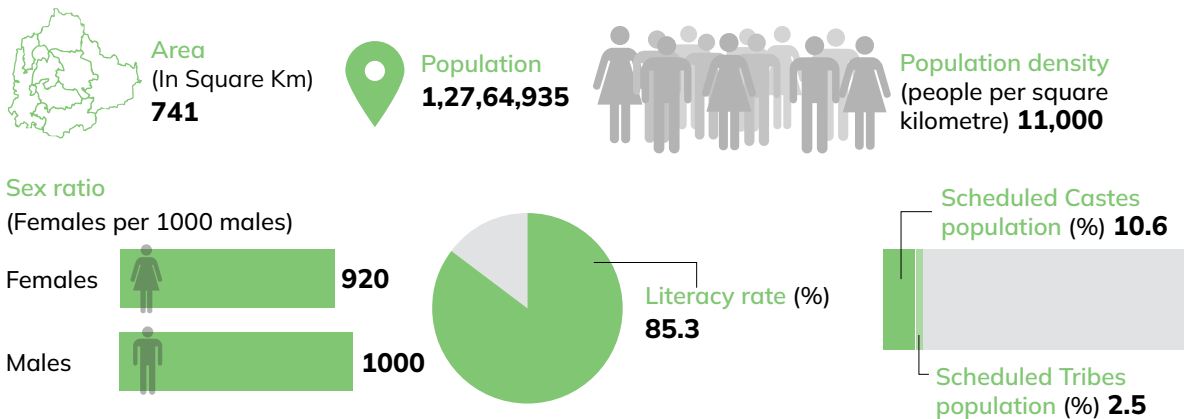
I. Profile of Bruhat Bengaluru Municipal Corporation (BBMP)

Bruhat Bengaluru Mahanagara Palike (BBMP) is the fourth largest municipal corporation in India. The Karnataka Government issued a notification to merge areas under the existing Bengaluru Mahanagara Palike with eight urban local bodies (ULBs) and 111 villages around the city to form a single administrative body. This body was renamed Bruhat Bengaluru Mahanagara Palike (BBMP). BBMP came into existence under the BBMP Act 2020 of the Karnataka Government. The following corporations and municipal council areas were merged to form Greater Bangalore: Bangalore City Corporation, Bommanahalli City Municipal Council, Mahadevapura City Municipal Council, Krishnarajapura City Municipal Council,

Rajarajeshwari Nagar City Municipal Council, Dasarahalli City Municipal Council, Byatarayanapura City Municipal Council, Yelahanka City Municipal Council, Kengeri Town Municipal Council and Electronics City Notified Area.

BBMP is the administrative body responsible for all civic amenities and some infrastructural assets of the Greater Bengaluru metropolitan area. BBMP responsibilities also include zoning and building regulations, health, hygiene, licensing, trade, and education. The body is further responsible for quality of life aspects such as open public spaces, water bodies, parks, and greenery.

Figure 1: Important Indicators of BBMP



Sources: 1. <https://www.censusindia.co.in/towns/bbmp-population-bangalore-karnataka-803162>
2. <https://worldpopulationreview.com/world-cities/bangalore-population>



II. Functional Responsibility assigned to Urban Local Bodies (ULBs): Relevance for a Credible System of Governance

People's welfare in both urban and rural areas is directly influenced by 'local self-government institutions' or 'local bodies' (LBs) which are the main providers of various basic services. Accordingly, strengthening governance structures

of civic bodies and their financial empowerment is critical for effective public policy interventions at the grassroots level (RBI, 2021)ⁱ. As per the 74th Amendment of the Constitution of India, ULBs have been assigned more civic functions and bestowed

powers and resources to carry out duties within their administrative jurisdiction (Box 1). The 74th Amendment institutionalised the structure of local governance in India and provides an illustrative list of 18 functions (Box 1) which State Governments may assign to ULBs—partly or wholly through municipal laws. However, in addition to decentralisation of functional responsibilities, proper governance structures, processes and adequate resources are critical for effective delivery of services to citizens.

To provide services (Box 1), ULBs have to manage a large sum of public resources. Delivery of services critically hinge on how ULBs manage their resources. Fiscal marksmanship in budgeting, regular reporting and providing updates of budget implementation as well as oversight through auditing and scrutiny by elected Municipal Corporation (MC) representatives are important for effective service delivery.

Therefore, a credible and transparent budget system needs to be established by each of the Municipal

Corporation (MCs) for efficient and effective management of public resources. The Fourteenth Finance Commission rightly pointed out that MCs cannot be kept beyond the ambit of accountability and responsibility since they manage an increasing share of public funds. Thus, ULBs are accountable to citizens for operational and fiscal performance. The practice of preparing a credible budget, timely disclosure of important budget information through the budget cycle and a strong system for overseeing budget implementation are required for good fiscal governance and ensuring accountability. However, huge gaps have been observed between budget estimates and actual spending or realisation of resources across all MCs. Further, the budget information of ULBs is not published in a regular and timely manner—neither is it complete and comprehensive in all aspects. Important information is scattered across multiple sources and published information is difficult to understand. Most importantly, internal audit and other oversight mechanisms are either weak or missing across MCs.

Box 1: Functions of ULBs in the Twelfth Schedule of the Constitution of India

The Constitution (74th Amendment) Act, 1992 formally recognised urban local governments as the third tier of government. The Twelfth Schedule

- Urban planning including town planning
- Regulation of land-use and construction of buildings
- Planning for economic and social development
- Roads and bridges
- Water supply for domestic, industrial and commercial purposes
- Public health, sanitation conservancy and solid waste management
- Fire services
- Urban forestry, protection of the environment and promotion of ecological aspects
- Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded

of the Indian Constitution, inserted by the 74th Amendment Act, deals with provisions that specify the powers, authority and responsibilities of

- Slum improvement and upgradation
- Urban poverty alleviation
- Provision of urban amenities and facilities such as parks, gardens, playgrounds
- Promotion of cultural, educational and aesthetic aspects
- Burials and burial grounds; cremations, cremation grounds; and electric crematoriums
- Cattle pounds; prevention of cruelty to animals
- Vital statistics include registration of births and deaths
- Public amenities including street lighting, parking lots, bus stops and public conveniences
- Regulation of slaughter houses and tanneries.

Source: Twelfth Schedule, 74th Amendment, Constitution of India



The Fifteenth Finance Commission is also concerned about transparency at MCs and has rightly identified transparency as an important eligibility criterion for grants to MCsⁱⁱ.

Given this context, an attempt has been made to fill information gaps by collating relevant information on budget credibility and fiscal transparency issues in the BBMP — with an aim to enable participation by citizens and other important stakeholders in fiscal governance discussions.

With regard to the actual delegation of functions listed in the Twelfth Schedule, the report of the Comptroller and Auditor Generalⁱⁱⁱ (CAG) shows that the government had transferred 17 functions, according to information furnished in November 2017 by the Director of Municipal Administration, Government of Karnataka. However, the fire services function had not been transferred to ULBs. The BBMP is governed by the Karnataka Municipal Corporations Act, 1976, (KMC Act). According to the Act, while ULBs other than the BBMP have four Standing Committees, the BBMP has 12 such committees.

Prior to a detailed discussion on budget credibility and transparency, it is worth examining the

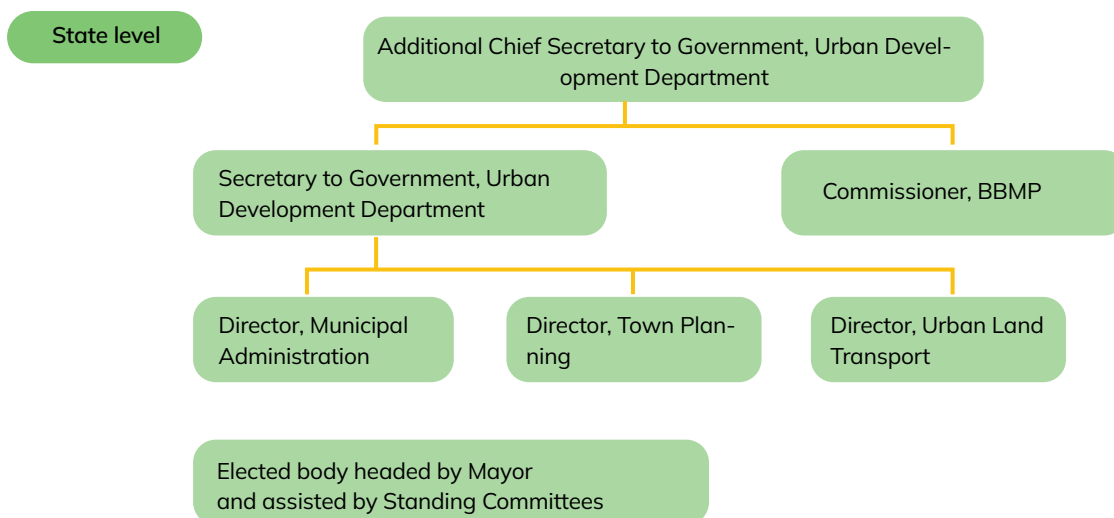
organizational structure of the BBMP to understand its roles and responsibilities and the legal framework governing fiscal administration which is a key pillar of transparency and accountability.

The BBMP Mayor or President elected by corporators/councillors presides over Council meetings and is responsible for governance of the body.

Financial Delegations to MCs

A sustainable financing mechanism is critical for ULBs to effectively discharge their functions in the process of decentralisation. ULBs can efficiently perform devolved functions only when they are backed by sufficient financial resources (CAG, 2022)^{iv}. Such financial resources can be routed to MCs through predictable fiscal transfers or access to their own revenue streams. These revenue streams must be buoyant and commensurate with expenditure obligations, and accompanied by appropriate spending powers. Predictable fiscal transfers to ULBs can be ensured through a robust State Finance Commission mechanism and by complying with State and Central Finance Commission recommendations. On the other hand, access to their own sources of revenue show that ULBs are being granted the power to levy and collect

Figure 2: Organisational Hierarchy of ULBs in Karnataka



funds from specific revenue streams. Expenditure powers refer to reasonable delegation limits that allow the ULB to utilise their financial resources.

However, it is well documented that aggregate resource flows to MCs are inadequate compared to their various functions and responsibilities; moreover the revenue raising capacities of MCs are very limited. An analysis of the structure and composition of revenue and expenditure of 35 metropolitan municipal corporations from 1999-2004 reveals a mismatch between functions and finances of ULBs, which primarily explains the vertical imbalance. Out of 18 functions to be performed by municipal

bodies in India, less than half have a corresponding financing source^v. Owing to this imbalance, most MCs heavily depend on various grants and transfers from Union and State Governments. Recent reforms like implementation of the Goods and Services Tax (GST) have further deteriorated the financial position of MCs (ICRIER, 2019^{vi}; RBI, 2022^{vii}).

The BBMP is not different from many other MCs in terms of revenue mobilisation. Due to its limited resource mobilisation capacity, it heavily relies on various grants from Union and State Governments. The following sections document these instances for BBMP.

III. Broad Composition of Expenditure and Receipt Budgets for BBMP

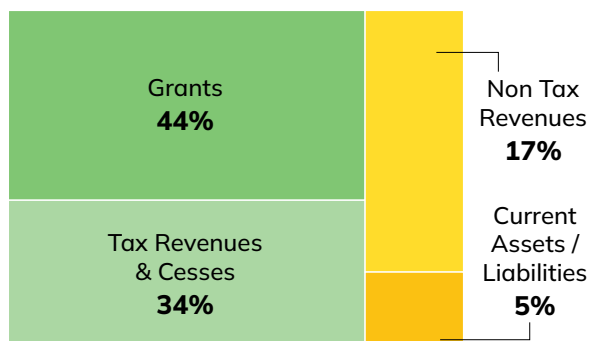
While budgetary receipts and expenditure trends of BBMP are discussed in greater detail in subsequent sections, a quick glance at Figure 3 provides a snapshot of revenue sources and expenditure priorities of the BBMP.

In 2019-20, grants (44%) were the major source of

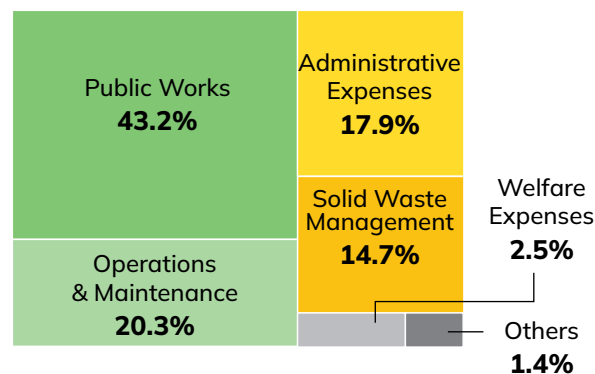
revenues for the BBMP, followed by tax revenues and cesses (34%) and non-tax revenues (17%) (Figure 3A). On the expenditure side, public works consumed the largest share of expenditure (43%) followed by operations and maintenance (20%), administrative expenses (18%) and solid waste management (15%) during FY 2019-20 (Figure 3B).

Figure 3: Snapshots of Rupee Comes from and Rupee Goes out in FY 2019-20 of the BBMP (in %)

3A: Rupee Comes From (Budget 2019-20)



3B: Rupee Goes To (Budget 2019-20)



Note: 1. Actual receipts from all sources (revenue & capital) of BBMP for FY 2019-20. 2. Values for Recovery/Refunds and Long Term Loans were 0.

Note: 1. These are actual expenditures (revenue & capital) for different functional heads of BBMP for the FY 2019-20. General public works includes expenses for constructing flyovers, bridges, roads and pavements, underground drains (sewerage lines), storm water drains, street lighting, colony parks, rain water harvesting systems, public toilets, water supply maintenance, office buildings, night shelters, heavy vehicles, furniture, fixtures and equipment, heritage structures, etc. 2. Others comprises Health (0.5%), Environmental Management (0.3%), Education (0.1%) and Other Expenses (0.5%).



III. A. Budgetary Expenditures Trends for BBMP

- The overall BBMP budget shows an increase over the years from Rs. 5198 crore in FY 2015-16 to Rs. 6796 crore in FY 2020-21.
- Nominal growth rates of the annual BBMP budget over the years have been inconsistent.
- It is assumed that 10 per cent annual growth

(nominal) in the budget is a common practice. However, the growth rate was higher than 10 percent only for FY 2017-18. Therefore, the budget was almost stagnant during the period.

- The per capita expenditure of BBMP was Rs. 5324 in FY 2020-21 compared to Rs. 4924 in FY 2015-16. This indicates that the growth of per capita expenditure was just 8 per cent during this period. Per capita expenditure was at its peak in 2018-19 (Figure 4).

Figure 4: Total Expenditure Trends for BBMP since 2015-16

	Total BBMP Budget (Rs. Crore)	Growth Rate (%) of Total Budget	Population	Per Capita Exp. (Rs.)
2015-16 Actuals	5198		1,05,56,789	4924
2016-17 Actuals	5310	2	1,09,89,540	4832
2017-18 Actuals	7396	39	1,14,40,030	6465
2018-19 Actuals	7709	4	1,18,82,666	6488
2019-20 Actuals	6752	-12	1,23,26,532	5478
2020-21 RE	6796	1	1,27,64,935	5324

Total Budget includes extraordinary payments.

Source: Budget documents of BBMP, various years, available at: <https://site.bbmp.gov.in/budget.html>

Population Data: <https://worldpopulationreview.com/world-cities/bangalore-population>

III. B. Receipt Budgets of BBMP since FY 2015-16

For providing assigned services listed in the Twelfth schedule (Box 1), mobilising adequate financial resources is the key. Figure 5 shows the fund flow mechanism and multiple channels of fund flows to ULBs. However, it is well-documented that aggregate resource flows to MCs are inadequate compared to its various functions and responsibilities. Due to this imbalance, most MCs heavily depend on various grants and transfers from the Union and the State Governments. This goes against the spirit of decentralisation and prevents the fiscal empowerment of MCs. It is

worth noting that despite municipal taxes being the major revenue source of local governments across many countries, property tax collection in India is much lower due to several factors. These include property undervaluation, incomplete registers, policy inadequacy and ineffective administration (Awasthi and Nagarajan, 2020)^{viii}. Moreover, the tax collection system is marred by challenges of pending litigations and inadequate staffing pattern in MCs (Mankikar, 2018)^{ix}. Thus, property tax practices in India need drastic reform. The Thirteenth Finance Commission recommended establishing a 'Property Tax Board' at the level of states to address various problems related to property taxes and augment property tax revenues.

Figure 5: Fund Flows to ULBs

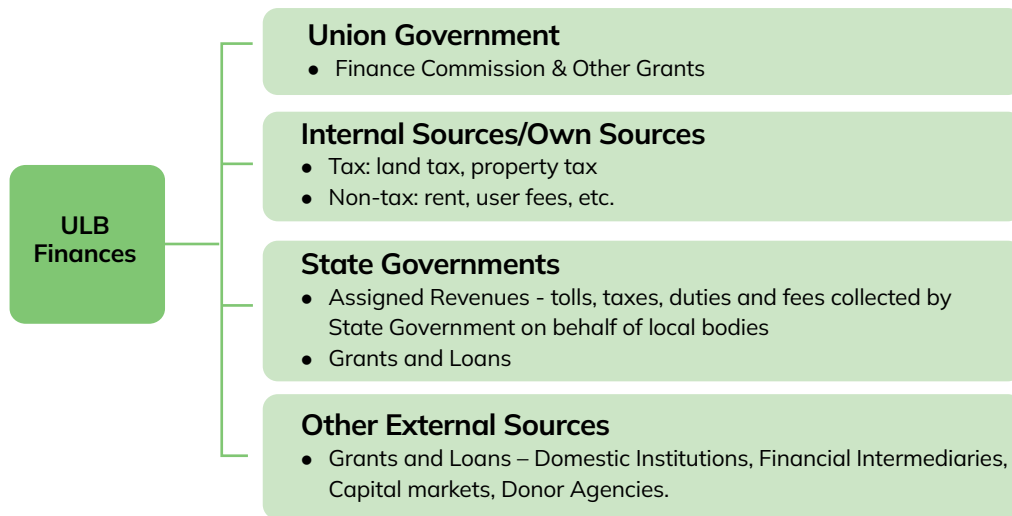
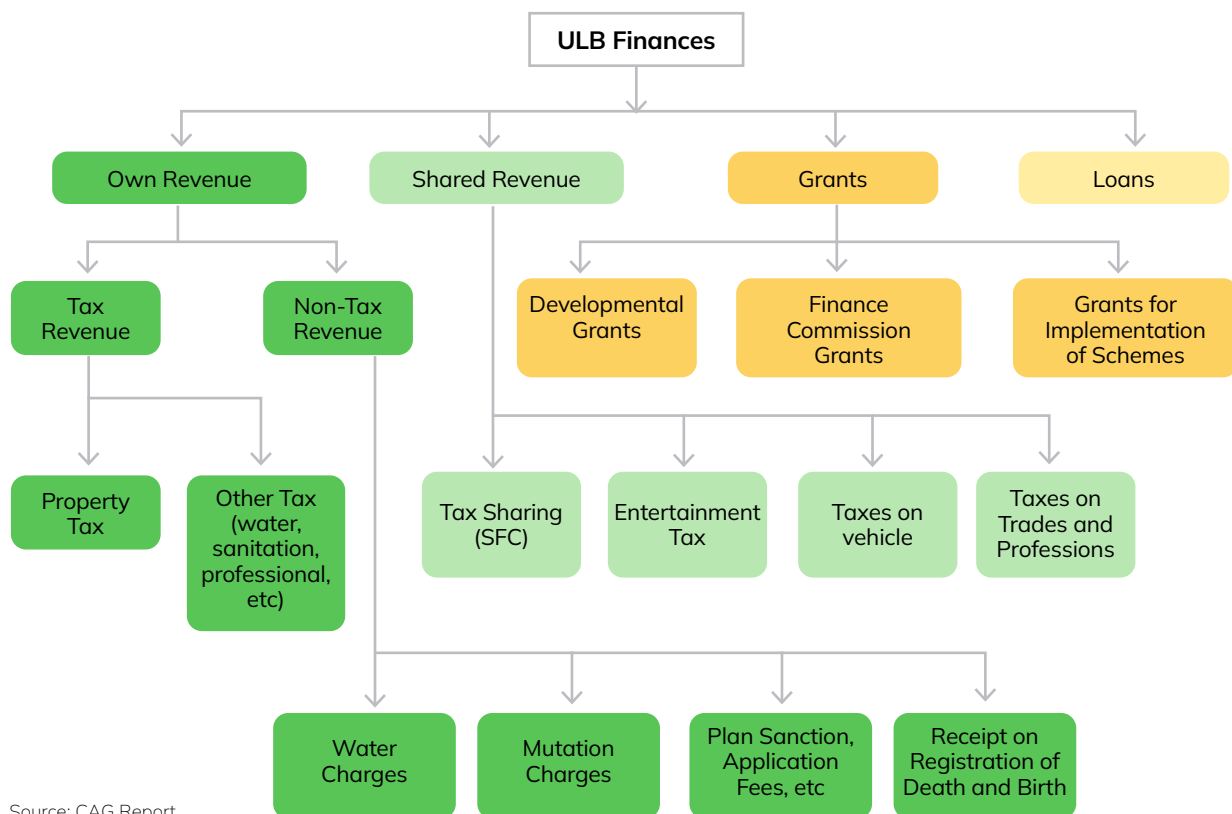


Figure 6: Breakup of ULB Finances



Source: CAG Report

- Over the years, grants alone have made up close to 50 per cent of the BBMP’s total receipts.
- This clearly indicates that a large chunk of the BBMP budget, in any financial year, is dependent on grants and allocations received from Union and State Governments.
- However, BBMP also mobilises substantial resources from tax revenues followed by non-tax revenues. The composition of resources did not change much across the years (Figure 7).

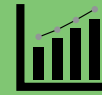


Figure 7: Receipt Budgets of BBMP (In %)

	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 RE
(i) Tax Receipts & Cesses	28.6	28.0	22.8	25.9	33.6	30.5
(ii) Non-Tax Receipts	17.8	17.3	16.8	19.1	17.4	14.5
(iii) Recovery/Refunds	3.8	0.0	0.0	0.0	0.0	0.0
(iv) Grants	10.6	12.1	10.9	12.6	12.6	15.8
(v) Current Assets / Liabilities	4.2	3.7	3.4	3.9	4.8	4.6
B. Capital Receipts						
(i) Capital Receipts (Grants from Union and State)	34.9	38.9	46.2	38.5	31.6	34.7
C. Total of Grants (A iv + B i)	45.5	51.0	57.1	51.0	44.2	50.5
D. Total Receipts (A+B)	100	100	100	100	100	100

Source: Budget documents of BBMP, various years, available at: <https://site.bbmp.gov.in/budget.html>

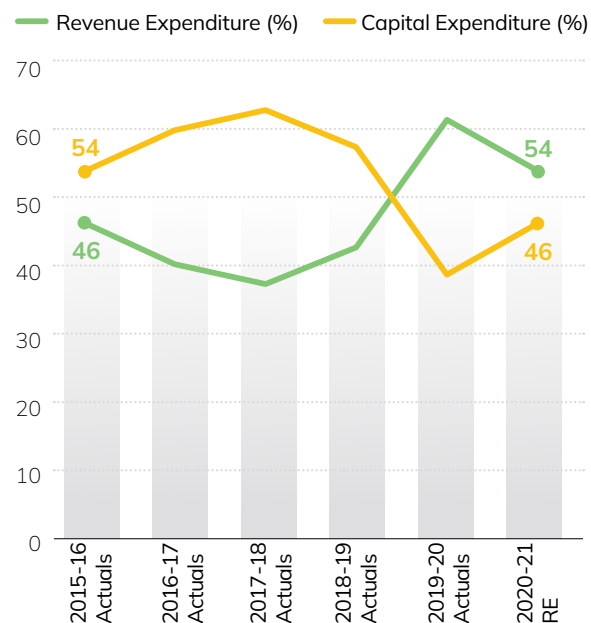
Note: Estimates excludes extraordinary receipts.

III. C. Distribution of BBMP Expenditure Budget across Accounts and Development Heads

Since MCs are responsible for developing many important infrastructural facilities, it is essential to maintain a proper balance between capital and revenue expenditure. Figure 8 shows that of the total BBMP expenditure, the share of revenue and capital accounts has substantially varied across the years. Barring the financial years 2019-20 and 2020-21, larger portion of BBMP's expenditure was under capital heads. This indicates that a bulk of BBMP's funds went into developmental expenditure.

Information in Figure 9 show that BBMP incurred a major portion of expenditure (both under revenue and account heads) on general public works and infrastructure development followed by administrative expenses and solid waste management. During 2015-16 to 2020-21, there were significant changes in expenditure including on public works, solid waste management, medical and public health, etc. To some extent, these

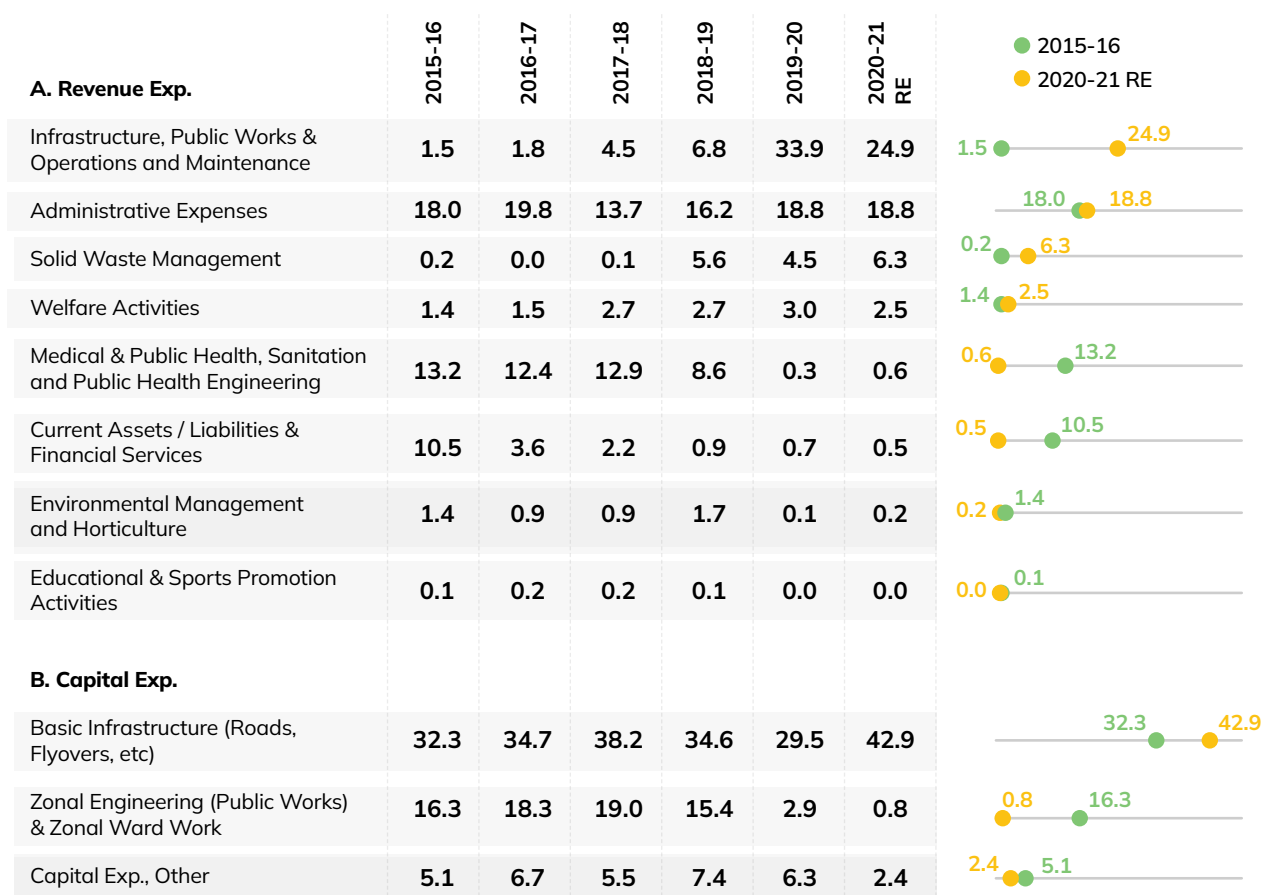
Figure 8: Distribution (%) of Total Municipal Budget in Revenue and Capital Accounts



Source: Budget documents of BBMP, various years, available at: <https://site.bbmp.gov.in/budget.html>

changes may be attributed to a drastic revamp in the expenditure reporting structure of the budget document of 2021-22.

Figure 9: Expenditure of BBMP on Major functional heads in the FY 2015-16 and 2020-21



Source: Budget documents of BBMP, various years, available at: <https://site.bbmp.gov.in/budget.html>

Note: Estimates excludes extraordinary payments.



IV. Credibility in BBMP budgeting over the years: Projected versus Actuals

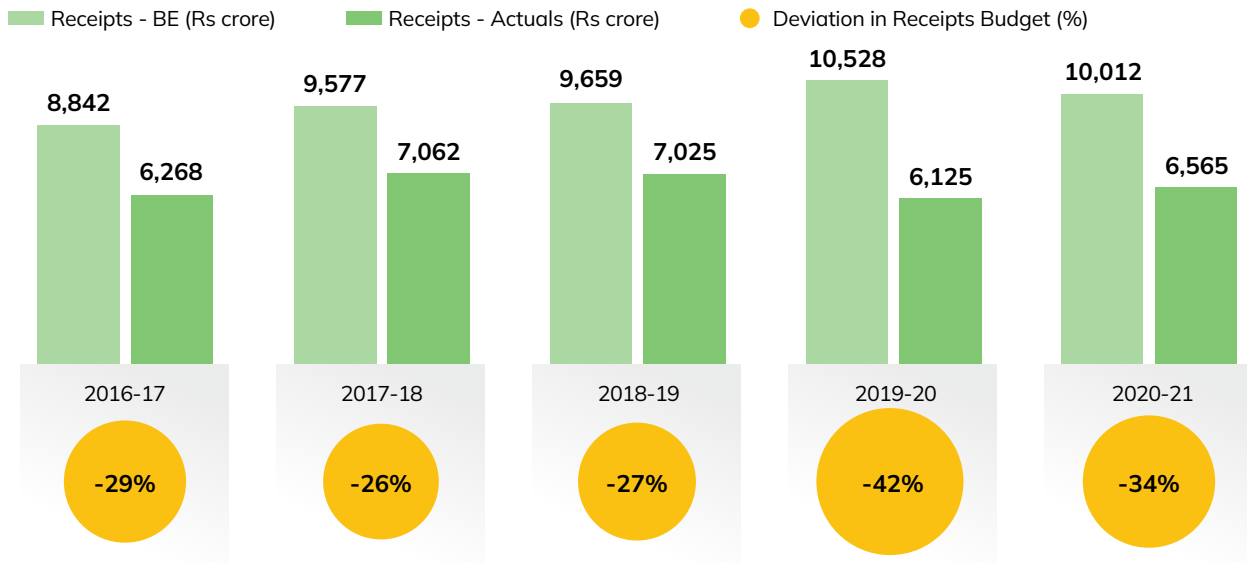
To achieve desired outcomes, accurate and realistic projection of resources is essential because execution of all budget schemes and programmes needs to be backed by successful mobilisation of resources by authorities. If resources move towards expected targets as planned, programmes/schemes can be adequately funded and smoothly implemented. Significant deviations of actual receipts/expenditures from budget estimates indicates poor budget credibility. It is well documented by Gayithri and Madheswaran (2015)^x that budgets prepared by

ULBs lack fiscal marksmanship since their budget estimates and actual expenditures significantly vary. Further, CAG reports regularly indicate several lacunae in municipal accounts including lack of budget preparation, absence of accurate and timely finalisation of accounts in prescribed formats and insignificant monitoring, among others.

- Data shown in Figure 10 exposes huge gaps between revenue projections and revenue realizations. In 2017-18 actual revenue

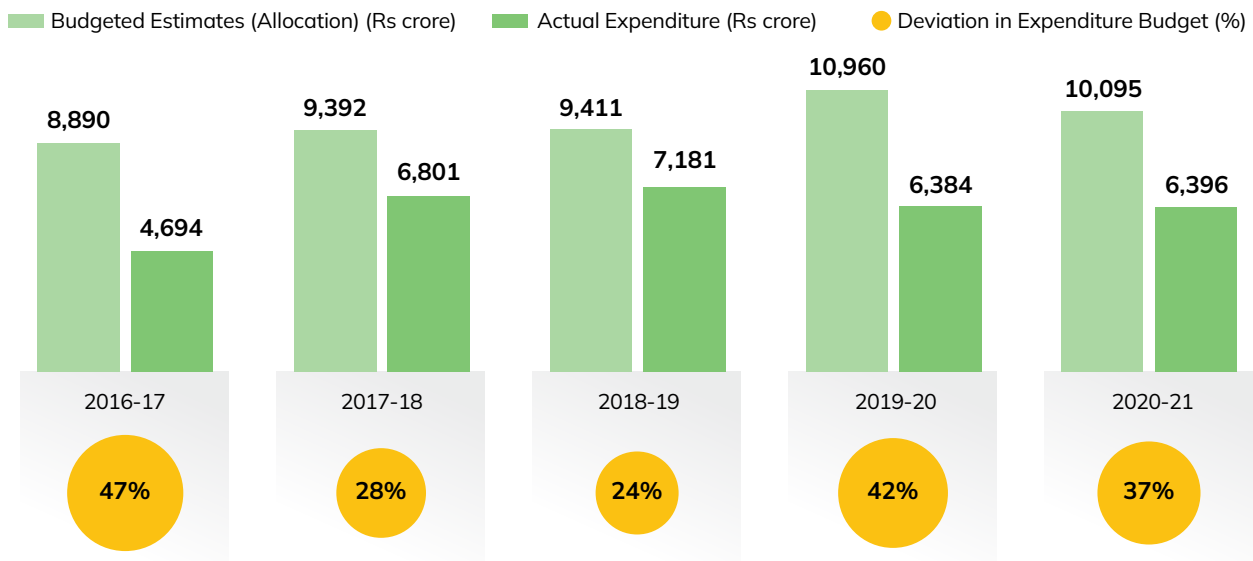


Figure 10: Receipts Budget - Budget Estimates Vs. Actual Receipts



Source: Budget documents of BBMP, various years, available at: <https://site.bbmp.gov.in/budget.html>
 Note: Estimates excludes extraordinary receipts.

Figure 11: Expenditure Budget - Budget Estimates Vs. Actual Expenditure



Source: Budget documents of BBMP, various years, available at: <https://site.bbmp.gov.in/budget.html>
 Note: Estimates excludes extraordinary payments.

collections were lower by 26.3 per cent and reached at the peak of 41.8 per cent in 2019-20, compared to budget estimates.

- Differences between budget estimates (allocation) and actual expenditures are presented in Figure 11. Deviations of actual expenditures from proposed allocations ranged

between 24 per cent (2018-19) to 47 per cent (2016-17). Since the gaps in realising resources (differences between actuals and estimates of receipts) are high for BBMP, gaps in the expenditure side of the budget (i.e., differences between the budget allocation and actual expenditures) also follow the same trend.

- Gaps between budget estimates and actuals in receipts and expenditure generally lead to budget deficits and/or surplus, which have been reflected in the form of surplus and deficits in the BBMP's revenue account and capital account (Figure 12).

- Accrual of resources in BBMP's revenue account over the years is a good sign for undertaking investment under capital account. A consistent deficit has been observed in the capital account of BBMP since many years. That implies that the BBMP's capital account has much higher utilisation.

Figure 12: Deficits (-)/ Surplus (+) in Revenue and Capital Accounts

	Deficits (-)/ Surplus (+) (Rs crore)		Deficits (-)/ Surplus (+) (%)	
	Revenue Account	Capital Account	Revenue Account	Capital Account
2015-16 Actuals	1338	-447	33.3	-11.1
2016-17 Actuals	1941	-366	41.3	-7.8
2017-18 Actuals	1266	-1005	18.6	-14.8
2018-19 Actuals	1258	-1414	17.5	-19.7
2019-20 Actuals	274	-533	4.3	-8.4
2020-21 Revised Estimates	842	-673	13.2	-10.5

Source: Budget documents of BBMP, various years, available at: <https://site.bbmp.gov.in/budget.html>
 Note: Percentage figures of deficits/surpluses are as proportion of total budgetary expenditures.
 Estimates excludes extraordinary receipts and payments.



V. Better Budgeting Practices of the BBMP

A set of better practices have been observed in the BBMP's budget framing for citizens.

- In recent years, BBMP has involved the public in defining the budget by acknowledging Janaagraha's My City My Budget programme^{xi}, a participatory budget campaign that aims at collecting budget inputs from citizens which are then submitted to the BBMP for preparing annual budgets.
- Recently, the Karnataka Government brought the BBMP under the Karnataka Local Fund Authorities Fiscal Responsibility Act, 2003^{xii}. The government also issued a draft notification of the BBMP Fiscal Responsibility and Budget Management Rules, 2021. Both have positive implications for rules-based budgeting and enhancing accountability in the system.



Annexure 1: Transparency and Accountability Indicators of BBMP

Indicators	Performance of the Municipal Corporation (MC)
Availability of Information and Comprehensiveness	
1 Is budget data on allocated funds available -hardcopy/online?	Yes
2 Is budget data on actual expenditure available?	Yes
Timeliness	
3 Is detailed information on various tax and non-tax revenues of the MC available?	Yes
4 Does the MC share detailed information on expenditures incurred?	Yes
5 Is information on the most marginalised populations available in budgets?	Yes
6 Is information on revisions/budget changes made in the middle of the financial year available?	NA ^a
7 Is information available on inter-departmental fund flows/activities?	NA
8 Does the MC budget provide information on loans/borrowings?	Yes
9 Is budget data available in Excel or any other reader-friendly format?	No
10 Are minutes of important meetings placed in the public domain?	Yes
11 Does the MC publish internal audit reports?	No ^b
12 Are audit reports/balance sheets/ budget accounts, or audit reports of external agencies available to the public by the MC?	Yes ^c
13 Does the MC publish any action taken report if irregularities are found in audits?	Yes ^d
14 Is information available on work/ projects undertaken by the MC?	Yes
15 Is budget information updated in a timely manner?	NA
Accessibility	
16 Are documents available in any other language except English?	Yes
17 Is there a simplified version (Citizens' Budget) of the budget documents?	No
18 Is there a specific law to administer the budget of the MC?	Yes
Accountability	
19 Is the proposed budget scrutinised and approved by a Standing Committee/ any other appropriate authority?	Yes
20 Is approval required to revise/change the budget in the middle of the financial year?	NA
21 Is there a state-level Property Tax Board as recommended by the 13th Finance Commission?	No ^e
22 Is the budget prepared in line with State Municipal Accounting Manual?	Yes
23 Is the process of an internal audit followed by the MC?	No ^f
24 Is the MC budget audited by an external authority like State Audit Department/ Comptroller and Auditor General (CAG)?	Yes
25 Is there a formal window for public participation at any stage of the budget cycle?	Yes
26 Does the MC conduct any social audit?	Yes

a. NA: No clear evidence/information is available

b. 'Palike has not had internal audit for 51 years', Times of India. 17 June 2011.

<https://timesofindia.indiatimes.com/city/bengaluru/palike-has-not-had-internal-audit-for-51-yrs/articleshow/8881584.cms>

c. https://site.bbmp.gov.in/departmentswebsites/Finance/Documents/N_59_1644400930232.pdf

d. <https://site.bbmp.gov.in/documents/ATR.pdf>

e. The Property Tax Board was not yet established in the State till November 2018 as per the Annual Technical Inspection Report on Panchayat Raj Institutions and Urban Local Bodies for the year ended March 2018, Govt. of Karnataka.

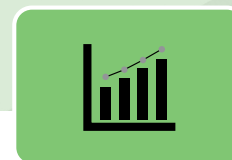
f. The Directorate of Municipal Administration (DMA) stated that the Government in August 2018 approved its upgradation and has sanctioned additional posts to be utilised in establishing the internal audit wing (Annual Technical Inspection Report on Panchayat Raj Institutions and Urban Local Bodies for the year ended March 2018, Govt. of Karnataka).



VI. Key Findings

- 1 The BBMP has not shown steady growth in budgetary expenditure. After 2018-19, both total budgetary expenditure as well as per capita expenditure have been declining.
- 2 The BBMP's revenue account usually indicates a surplus whereas its capital account shows expenditure exceeding the initial budget allocation for all years.
- 3 Gaps in budget estimates and actuals are observed in both receipts and expenditure. This indicates lack of credibility in the BBMP's budget practices.
- 4 Budget and related documents are available in the public domain (online). However, important documents like citizens' budgets (simplified version of budget documents for common citizens), internal audit reports, etc., are not published by the BBMP. In fact, the BBMP lack an internal audit system.
- 5 Although the Karnataka Municipalities Accounting and Budgeting Rules, 2006 requires two rounds of public engagement in budget formulation, this has not been followed properly in the past. The Fiscal Responsibility and Budget Management Rules, 2021 might strengthen public engagement when implemented.
- 6 BBMP has conducted several social audits in the past. It should be institutionalized across all the departments of BBMP.





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- i State Finances: A Study of Budgets, 2021; Reserve Bank of India.
 - ii As per the recommendation of the 15th Finance commission, for availing full grants in the first and second year of the award period, States need to ensure that at least 25 per cent of Rural Local Bodies (RLBs) make available online (in public domain) both their provisional accounts for the previous year and their audited accounts for the year before that. For ULBs, there are some additional conditions of notifying a floor rate for property tax for the first two years of the award period, followed by improvement in collection of property taxes in tandem with growth in States' own GSDP. As documented in the RBI Report, this focus on incentive/performance-based grants to Local governments aimed at enhanced transparency and improved revenue mobilisation can be regarded as seeds of change for overall fiscal federalism (Report on Municipal Finances, RBI 2022).
 - iii Annual Technical Inspection Report on Panchayat Raj Institutions and Urban Local Bodies for the year ended March 2018, Govt. of Karnataka.
 - iv https://cag.gov.in/uploads/download_audit_report/2022/Chapter%20VI-06239c581e5ff12.83337546.pdf
 - v Municipal Finance in India: An Assessment, RBI 2007.
 - vi State of Municipal Finances in India: A Study Prepared for the Fifteenth Finance Commission, ICRIER 2019.
 - vii Report on Municipal Finances, RBI 2022.
 - viii Awasthi, R. and Nagarajan, M. (2020). "Property Taxation in India: Issues Impacting Revenue Performance and Suggestions for Reform". Governance Global Practice, Discussion Paper No. 5, World Bank Group.
 - ix Mankikar, S. (2018). "The Impact of GST on Municipal Finances in India: A Case Study of Mumbai". ORF Issue Brief, Issue No. 257.
 - x Gayithri, K. and Madheswaran, S. (2015). Bengaluru region finances: A design for restructuring, unpublished manuscript, Bangalore: Institute for Social and Economic Change.
 - xi <https://www.ichangemycity.com/community-project-contest>
 - xii <https://bengaluru.citizenmatters.in/interview-fiscal-responsibility-act-76257>
 - xiii <https://economictimes.indiatimes.com/news/politics-and-nation/bbmp-readies-to-present-budget-public-consultation-be-damned/articleshow/67568658.cms?from=mdr>

About the Municipal Corporation Factsheets:

The Municipal Corporation Factsheets present brief commentaries on overall fiscal performance, level of fiscal transparency and budget credibility of select Municipal Corporations in recent years. The purpose of this series of Factsheets is to facilitate an independent analysis and public oversight of fiscal governance at the level of Municipal Corporations in India.



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OBI is a comprehensive and user-friendly open data portal that facilitates free, easy and timely access to fiscal information. It provides budget information for different tiers of government in India in accessible and open (non-proprietary) formats. Please visit the portal at: www.openbudgetsindia.org



About CBGA

Centre for Budget and Governance Accountability (CBGA), an independent think tank based in Delhi, analyses public policies and budgets in India and advocates for greater transparency, accountability and scope for participation in budgets. For more information about CBGA's work, please visit www.cbgaindia.org or write to us at: info@cbgaindia.org

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