

A Factsheet on Fiscal Transparency
and Budget Credibility:

Lucknow Municipal Corporation

October 2022



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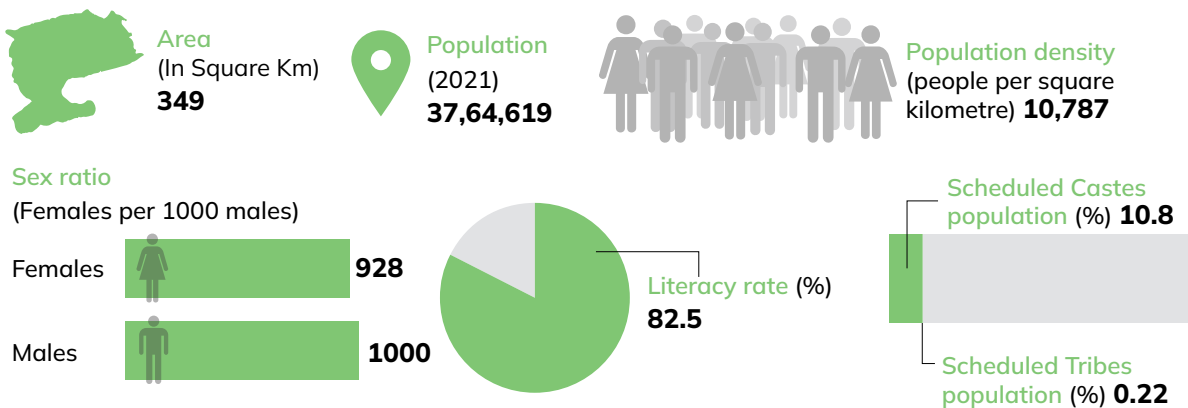


I. Profile of Lucknow Municipal Corporation (LMC)

Lucknow, the capital of Uttar Pradesh, is one of the most developed cities in North India. Lucknow Municipal Corporation (LMC) aims to improve the life of its citizens through better municipal services, city development and infrastructure. LMC looks after major amenities related to healthcare, water supply, property, real estate, education, taxes, repairs and maintenance of road transport. Lucknow has witnessed a major economic boom and significant development of large and small-

scale industries which needs to be bolstered by improved infrastructure. The civic body is headed by the city Mayor. LMC is also a state stakeholder for implementing project components of Lucknow Smart City Limited. On 2 December 2020, LMC was listed by the Bombay Stock Exchange (BSE) and became the first civic body in north India to issue bonds under Atal Mission for Rejuvenation and Urban Transformation (AMRUT). The city is divided into eight administrative zones and 110 wards.

Figure 1: Important Indicators of LMC



Sources: <https://worldpopulationreview.com/world-cities/lucknow-population>



II. Functions and Responsibilities assigned to Urban Local Bodies (ULBs): Relevance for a Credible System of Governance

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

and financially empowering them is critical for effective public policy interventions at the grassroots level (RBI, 2021)ⁱ. As per the 74th Amendment of the Indian Constitution, ULBs have been assigned more civic functions and bestowed powers and resources

to carry out duties within their administrative jurisdiction (see Box 1). The 74th Amendment to the Constitution institutionalised the structure of local governance and provides an illustrative list of 18 functions (Box 1) which state governments may assign to them, partly or wholly, through municipal laws. However, along with decentralisation of functions and responsibilities, concrete governance structures, processes and adequate resources are critical for effective delivery of services to citizens.

Provision of services by ULBs (Box 1) critically hinge on how they manage large sums of public resources. Fiscal marksmanship in budgeting, regular reporting and providing updates of budget implementation and their oversight such as auditing and scrutiny by elected MC representatives are important for effective service delivery and to achieve desired outcomes. This requires MCs to have in place a credible and transparent budget system for efficient management of public resources. The Fourteenth

Finance Commission rightly pointed out that MCs cannot be kept beyond the ambit of accountability and responsibility since local governments 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 all phases of budget cycle, and a strong system for overseeing budget implementation is required for good fiscal governance and ensuring a high degree of accountability. However, huge gaps have been observed between budget estimates and actual spending or realisation of resources across all MCs. Similarly, the budget information of ULBs is not published in a regularly or timely manner; nor is it complete and comprehensive in all respects. Important information is scattered across multiple sources or published information is not easy to understand by citizens. Most importantly, internal audit and other oversight mechanisms are either weak or missing across MCs. The Fifteenth Finance

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 of the Indian Constitution, which was inserted by

the 74th Amendment Act, deals with provisions specifying the powers, authority and responsibilities of municipalities. These include:

- 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
- 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: 12th Schedule, 74th Amendment, Constitution of India



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

Given this backdrop, an attempt has been made to fill information gaps by collating relevant information on budget credibility and fiscal transparency in the LMC to enable citizens and other important stakeholders to participate in fiscal governance discussions.

With regard to the actual delegation of functions listed in the Twelfth Schedule, the Reportⁱⁱⁱ of the Office of the Principal Accountant General, Government of Uttar Pradesh notes that as of March 2016, eight functions were exclusively performed by ULBs; five functions were being shared between ULBs and other government agencies while another five were performed by government departments/agencies. According to the provisions contained in Sections 88 to 105 of Uttar Pradesh Municipal Corporation Act, 1959 and Sections 104 to 112 of Uttar Pradesh Municipalities Act, 1916, a number of standing committees are required to carry out the business of ULBs. However, information regarding the number of committees formed and their functional status has not been provided by Government, though called for in July 2016^{iv}.

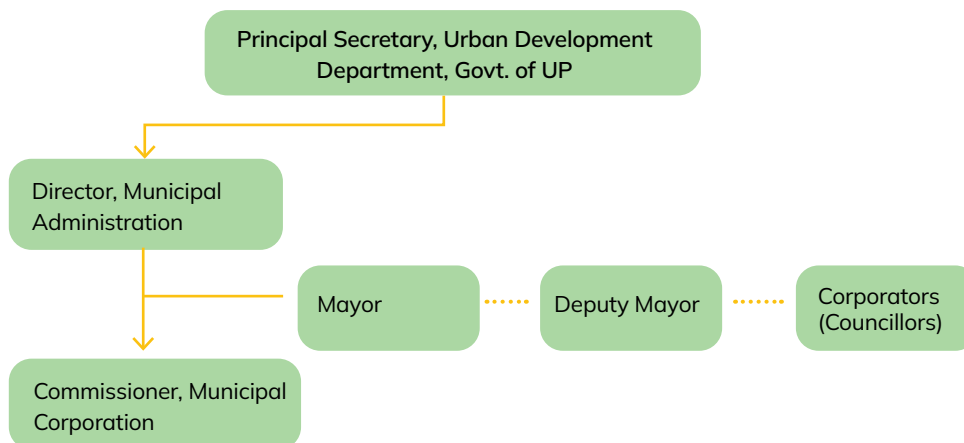
Before a detailed discussion on budget credibility and transparency issues, it is worth understanding the organizational structure of the LMC as well as gaining clarity on its roles and responsibilities and the legal framework governing fiscal administration which is a key pillar of transparency and accountability.

The LMC is headed by a mayor in UP elected among corporators/ councillors of respective ULBs.

Financial Delegation to MCs

A sustainable financing mechanism is necessary to ensure discharge of decentralised functions, which can be effectively performed by ULBs only when backed by sufficient financial resources (CAG, 2022)^v. Such financial resources could be routed to MCs in the form of predictable fiscal transfers or access to their own revenue streams. These revenue streams must be buoyant and commensurate with expenditure obligations, accompanied by appropriate expenditure powers. Predictable fiscal transfers to ULBs can be ensured through a robust State Finance Commission mechanism and compliance with State and Central Finance Commission recommendations. On the other hand, access to their own sources of revenue indicate that ULBs have the power to levy and collect funds from

Figure 2: Organisational Hierarchy of ULBs in Uttar Pradesh



specific revenue streams. Expenditure powers refer to reasonable delegation limits that allow ULBs to utilise their financial resources.

However, it is well documented that compared to their various functions and responsibilities, aggregate resource flows to MCs are inadequate while their revenue raising capacities too remain limited. An analysis of the structure and composition of revenue and expenditure of 35 metropolitan municipal corporations from 1999 to 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^{vi}. Due to this imbalance, most MCs are heavily dependent on various grants and transfers from Union and the State Governments. Recent reforms like implementation of the Goods and Services Tax (GST) have further deteriorated the financial position of MCs (ICRIER, 2019^{vii}; RBI, 2022^{viii}).

The LMC is not different from other MCs. Due to its very limited resource mobilisation capacity, it too is heavily dependent on various grants from Union and State Governments. The following sections document these instances for LMC.



III. Broad Composition of Expenditure and Receipt Budget of LMC

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

Figure 3A shows different sources of LMC receipts for FY 2018-19. Although, a majority of these receipts are in the form of grants to educational institutions and various kinds of capital grants, LMC also mobilises a substantial part of resources from different taxes and rents from municipal properties. It should be noted that capital grants include central grants for AMRUT/Smart City, development of roads, city beautification, Swachh Bharat Mission, MP and MLA Local Area Development Schemes, 13th Finance Commission grants, etc. Figure 3B shows that among different expenditures incurred

by LMC, a major portion of resources were spent on public works (26%) followed by supply and distribution of water and sanitation services (25%). Public works encompasses a wide range of activities related to construction and maintenance of urban infrastructure. A substantial chunk of resources (11%) was spent on health services.

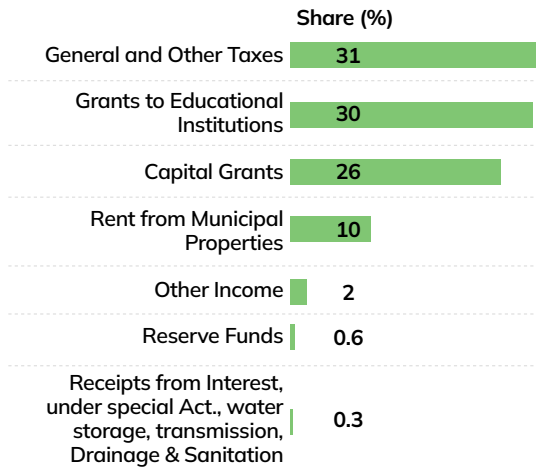
III. A. Budgetary Expenditure Trends of LMC

- The overall budget of LMC shows an increase over the years from Rs. 1251 crore in FY 2015-16 to Rs. 1921 crore in FY 2019-20.
- The nominal growth rate of LMC's annual budget has been inconsistent over the years.

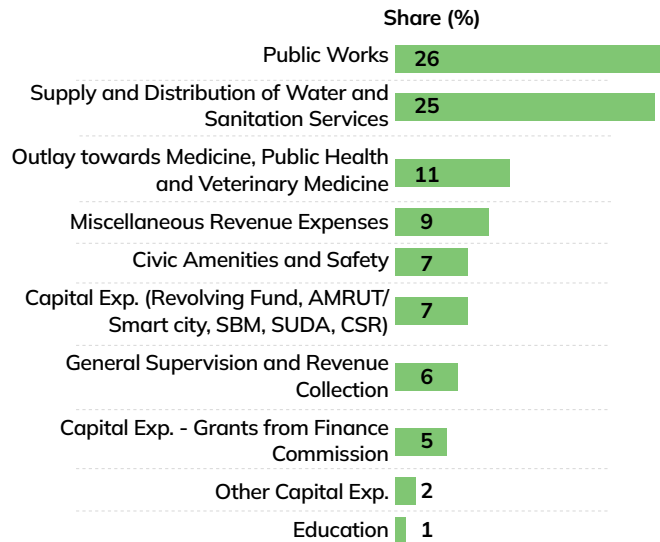


Figure 3: Snapshots of Rupee Comes from and Rupee Goes out in FY 2019-20 of LMC (in %)

3A: Rupee Comes From (Budget 2018-19)



3B: Rupee Goes To (Budget 2018-19)



Note: These are actual receipts from all sources (revenue & capital) of LMC for FY 2018-19. Capital receipts consist of capital grants and reserve funds. The remaining belong to revenue receipts. Note: Total receipts exclude extraordinary receipts.

Note: These are actual expenditures (revenue & capital) incurred under different LMC functional heads for FY 2018-19. Total budget excludes extraordinary payments.

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

	Total LMC Budget (Rs. Crore)	Growth Rate (%) of Total Budget	Population	Per Capita Exp. (Rs.)
2015-16 Actuals	1,251		33,29,068	3,759
2016-17 Actuals	1,104	-11.8	34,15,661	3,231
2017-18 Actuals	1,315	19.2	35,04,506	3,754
2018-19 Actuals	737	-44	35,89,795	2,052
2019-20 RE	1,921	160.8	36,76,515	5,224

Source: Budget documents of LMC*, various years, available at: <https://lmc.up.nic.in/lekhavibhag.aspx>

Note: Total Budget excludes some amount of extra-ordinary payments

- It is assumed that a 10 per cent annual growth (nominal) in the budget is common. However, LMC registered negative growth rates of 11.8 per cent and 44 per cent respectively during FY 2016-17 and 2018-19.
- The per capita expenditure of LMC does not show a steady uptrend. Although per capita expenditure in FY 2019-20 was 39 per cent

higher (Rs. 5224) compared to Rs. 3759 in FY 2015-16, it has fluctuated a great deal across the years (Figure 4).

III. B. Receipts Budget of LMC since FY 2015-16

For providing assigned services listed in the Twelfth schedule (see Box 1), ULBs need to mobilise

Figure 5: Fund Flows to ULBs

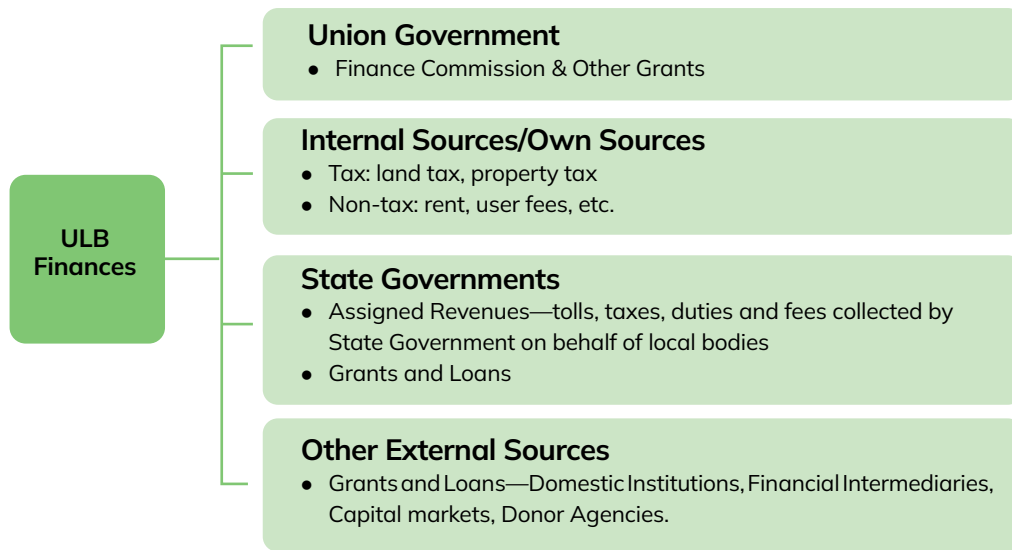
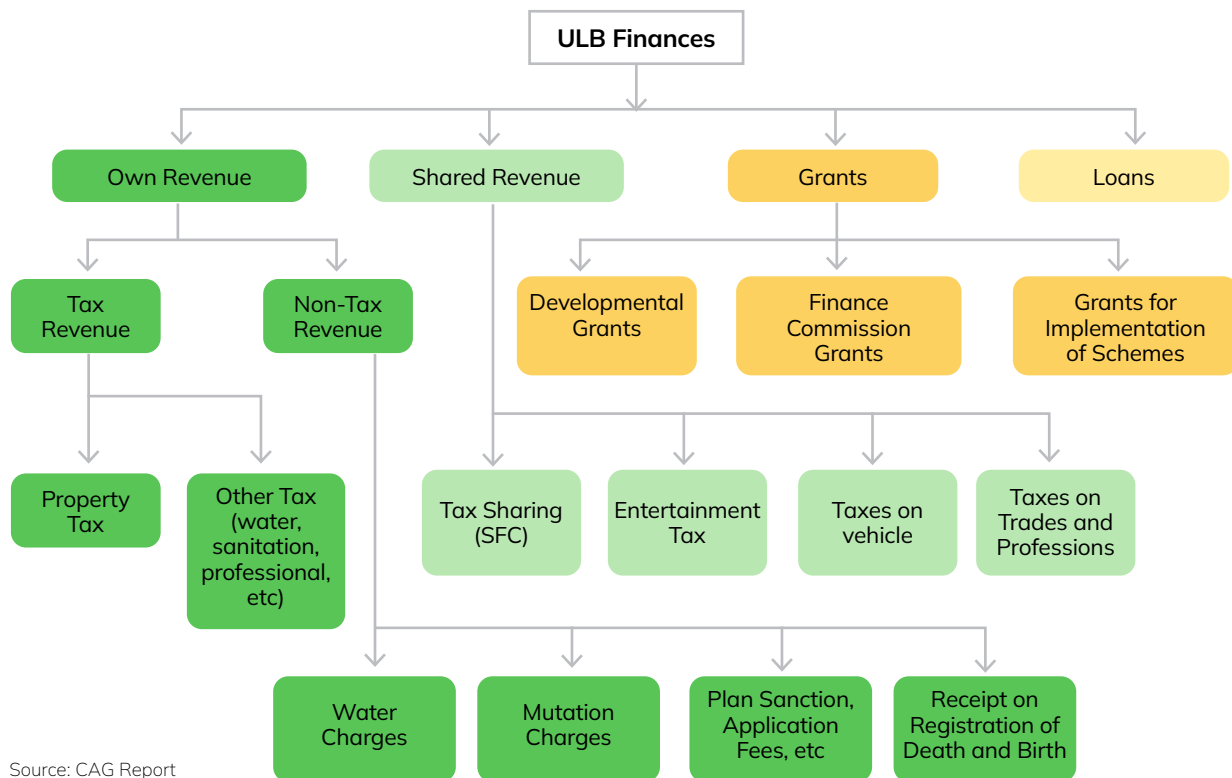


Figure 6: Breakup of ULB Finances



Source: CAG Report

adequate financial resources. The fund flow mechanism presented in Chart 3 shows multiple channels of fund flows to ULBs. However, it is well documented that compared to their various functions and responsibilities, aggregate resource flows to

MCs have been inadequate. Due to this imbalance, most MCs heavily depend on various grants and transfers from Union and State Governments. This is clearly against the spirit of decentralisation and prevents MCs from being fiscally empowered. It



Figure 7: Receipt Budgets of LMC (In %)

	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 RE
A. Revenue Receipts						
(i) General and Other Taxes	17.4	20.9	16.8	31.5	17.9	25.7
(ii) Rent from Municipal Properties	12.6	9.3	11.4	9.8	9.1	11.4
(iii) Grants to Educational Institutions	30.4	24.9	24.7	29.5	24.4	27.5
(iv) Other Income	1.0	1.4	1.1	2.3	0.8	2.7
(v) Receipts from Interest; Receipts under special Act.; water storage, transmission, Drainage & Sanitation	0.1	1.2	0.2	0.3	0.4	0.9
B. Capital Receipts						
(i) Capital Grants	38.2	32.8	43.6	26.0	36.7	19.6
(ii) Reserve Funds	0.2	9.4	2.1	0.6	0.3	0.0
(iii) Loans	0.0	0.0	0.0	0.0	10.4	12.2
C. Total of Grants, Assignments and Compensations (A iii + B i)	68.7	57.7	68.3	55.5	61.1	47.1
D. Total Receipts (A+B)	100	100	100	100	100	100

Source: Budget documents of PMC, various years, available at: <https://www.pmc.bihar.gov.in/budget.aspx>

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

- Total grants over the years have consisted of close to 60-70 per cent of total receipts of LMC. The share of grants was much lower than 47 per cent only in 2020-21.

- This clearly indicates that a significant chunk of the LMC budget, in any FY, depends on grants received from Union and State Governments.
- The share of tax revenues and rent from LMC municipal properties is within a small range. Nevertheless, LMC mobilises sizeable resources from different kind of taxes and rents from municipal properties (Figure 7) compared to a few other municipalities.

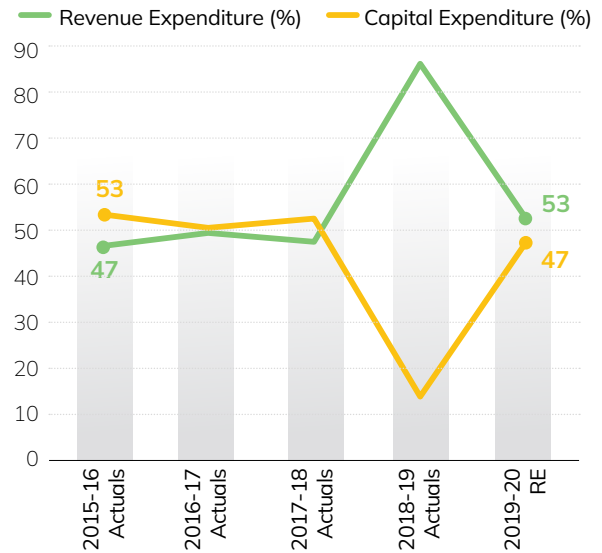
III. C. Distribution of LMC Expenditure Budget across Accounts and Development Heads

Since MCs are responsible for developing a range of infrastructural facilities, they must maintain a proper balance between capital and revenue expenditure

for sound management of public finances and sustained quality of budgeting. Figure 8 shows that of the total expenditure of LMC, the gap between the share (%) of revenue and capital accounts are narrow except during FY 2018-19. In 2018-19, the sharp decline in the share of capital expenditure can be attributed to a substantially lower actual expenditure (Rs. 102.24 crore) compared to the budget allocation (Rs. 732.15 crore) for capital budget.

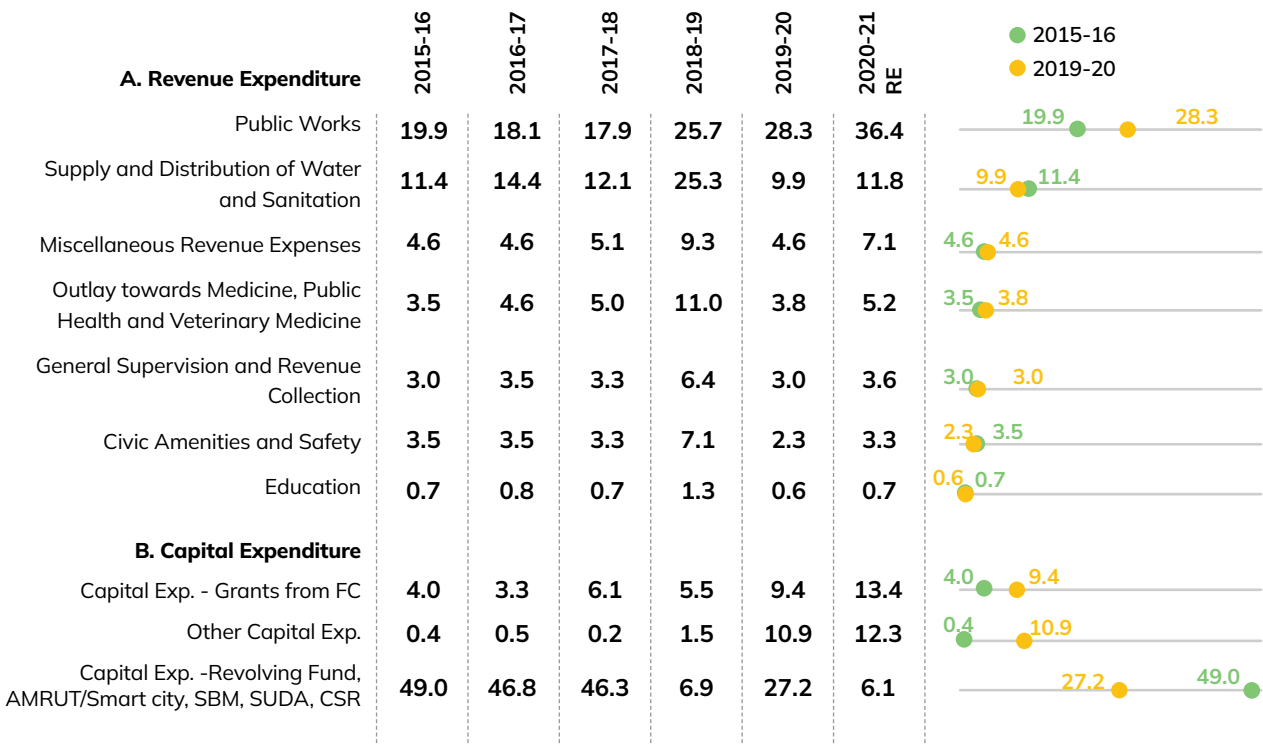
Data presented in Figure 9 show that the LMC has witnessed substantial changes over the years in some components of expenditure. During 2015-16 to 2019-20, a significant increase was observed in the share of public works and some specific capital expenditures. However, the combined share of some items of capital expenditure (AMRUT/Smart city, SBM, SUDA, CSR, Revolving Fund, etc) declined sharply during the same period.

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



Source: Budget documents of LMC, various years, available at: <https://lmc.up.nic.in/lekhavibhag.aspx>

Figure 9: Expenditure Budget of LMC (%)



Source: Budget documents of LMC, various years, available at: <https://lmc.up.nic.in/lekhavibhag.aspx>



IV. Credibility in LMC Budgeting Over the Years: Projected versus Actuals

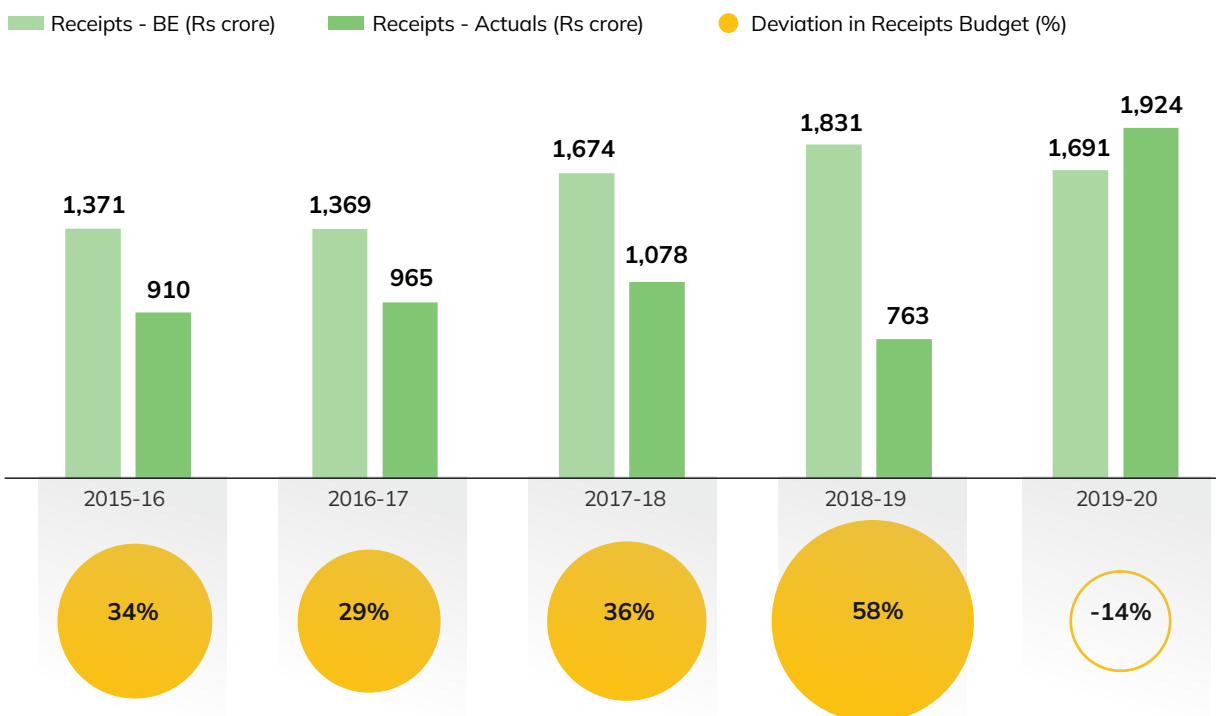
To achieve desired outcomes, an accurate and realistic projection of resources is essential since the execution of all programmes/schemes in the budget is backed by successful mobilisation of resources by the authority. If resource generation moves towards expected targets as planned, programmes and schemes can be adequately funded and implemented smoothly. Significant deviations of actual receipts or expenditures from budget estimates indicates poor budget credibility. It is well documented by Gayithri and Madheswaran (2015)^{xii} that ULB budgets lack fiscal marksmanship since their budget estimates and actuals significantly vary. Further, Comptroller and Auditor General (CAG) reports regularly show lacunae in the preparation of municipal accounts including lack of budget preparation, absence of

accurate and timely finalisation of accounts in the prescribed formats and insignificant monitoring.

Data presented in Figure 10 reveals major gaps between revenue projections and revenue realizations for the FYs 2015-16 to 2019-20. The actual revenue collections were 29 per cent (2016-17) to 58 per cent (2018-19) lower than the budget estimates in those years. However, for the FY 2019-20, actual revenue receipts were higher by Rs. 233 crore compared to initial budget estimates.

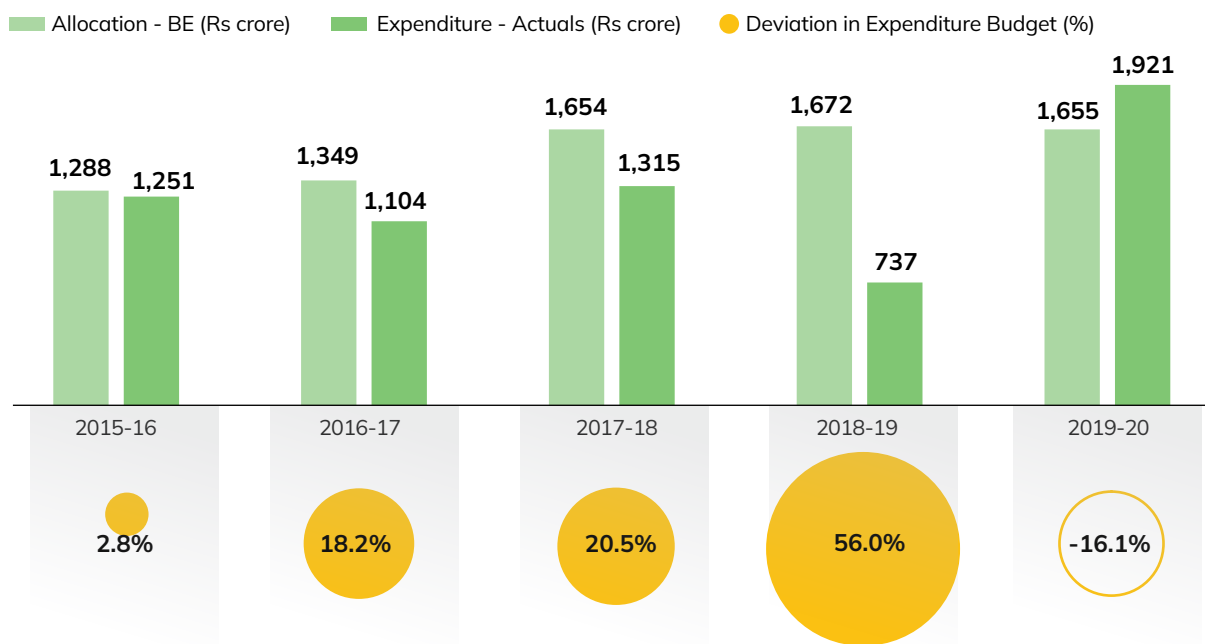
Figure 11 reveals a significant difference between budget estimates (allocation) and actual budgetary expenditures. Deviation of actual expenditure from proposed allocation was 18 per cent in 2016-

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



Source: Budget documents of LMC, various years, available at: <https://lmc.up.nic.in/lekhavibhag.aspx>

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



Source: Budget documents of LMC, various years, available at: <https://lmc.up.nic.in/lekhavibhag.aspx>

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	-22	-319	-1.8	-25.5
2016-17 Actuals	13	-151	1.1	-13.7
2017-18 Actuals	-39	-198	-3.0	-15.1
2018-19 Actuals	-75	101	-10.1	13.7
2019-20 Revised Estimates	3	0	0.2	0.0

Source: Budget documents of LMC, various years, available at: <https://lmc.up.nic.in/lekhavibhag.aspx>

Note: Percentage figures of deficits/surpluses are as proportion of total budgetary expenditures.

17 and reached 56 cent in 2018-19. These lower expenditures compared to proposed allocations could be attributed to lower revenue mobilisations.

Differences between budget estimates (allocation) and actual expenditures are presented in Figure 12. Gaps in budget estimates and actuals on both receipts and expenditure sides generally lead to

budget deficits and/or surplus, reflected in the form of surplus/deficits in the revenue and capital account of LMC (table 4). Deficits or surpluses are small in the revenue account but tend to be larger in the capital account. However, deficits in both revenue and capital accounts for most years indicates good utilisation of resources by LMC.



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
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?	Yes ^a
7	Is information available on inter-departmental fund flows/activities?	NA ^b
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?	No
11	Does the MC publish internal audit reports?	No
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?	NA
14	Is information available on work/ projects undertaken by the MC?	Yes
Timeliness		
15	Is budget information updated in a timely manner?	NA
Accessibility		
16	Are documents available in any other language except English?	No
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?	Yes ^d
22	Is the budget prepared in line with State Municipal Accounting Manual?	No
23	Is the process of an internal audit followed by the MC?	No
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?	No
26	Does the MC conduct any social audit?	NA

a. LMC publishes a Revised Budget in the mid of the financial year.

b. No clear evidence/information is available

c. <https://lmc.up.nic.in/lekhavibhag.aspx>

d. Though Property Tax Board was constituted in March 2011, it remained ineffective as its basic purpose of streamlining the process of levy and realisation of property taxes, was not fulfilled (Office of the Principal Accountant General, Govt. of UP).

NA: No clear evidence found



V. Better Practices in Budgeting of the LMC

LMC's budgeting exercise includes a set of better practices such as:

- Government of Uttar Pradesh constituted 'Uttar Pradesh Board for Development of Municipal Financial Resources' in 2011 following recommendations of the 13th Finance Commission.
- LMC publishes a 'Revised Budget' in the middle of the financial year. The document captures changes made after the initial budget allocations its actual realization in the current financial year.



VI. Key Findings

- 1 The budgetary expenditure of LMC does not show steady growth trends. Rather, it fluctuates frequently and consequently, a similar trend is reflected in per capita expenditure.
- 2 Both revenue and capital accounts mostly show deficits which are higher in the capital account.
- 3 Gaps in budget estimates and actuals are observed in both receipts and expenditures. This indicates a lack of credibility in the budget practices of LMC.
- 4 Budget and related documents are available in the public domain (online). But, important documents like citizens' budget (simplified version of budget documents for common citizens) are not published by LMC.
- 5 LMC budget does not follow the standard municipal accounting manual which makes it difficult to compare its budget with municipal corporation budgets in other states.
- 6 LMC has no formal mechanism for engaging citizens in the budgetary process. There is no evidence of social audits in LMC. Therefore, citizens' engagement in budgetary planning, implementation and monitoring is weak.



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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 Urban Local Bodies for the year ended 31 March 2016, Office of the Principal Accountant General (General & Social Sector Audit), Govt. of Uttar Pradesh.
 - iv *ibid*
 - v https://cag.gov.in/uploads/download_audit_report/2022/Chapter%20VI-06239c581e5ff12.83337546.pdf
 - vi Municipal Finance in India: An Assessment, RBI 2007.
 - vii State of Municipal Finances in India: A Study Prepared for the Fifteenth Finance Commission, ICRIER 2019.
 - viii Report on Municipal Finances, RBI 2022.
 - ix <https://lmc.up.nic.in/lekhavibhag.aspx>
 - x 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.
 - xi Mankikar, S. (2018). "The Impact of GST on Municipal Finances in India: A Case Study of Mumbai". ORF Issue Brief, Issue No. 257.
 - xii Gayithri, K. and Madheswaran, S. (2015). Bengaluru Region Finances: A Design for Restructuring, Unpublished Manuscript, Bangalore: Institute for Social and Economic Change.

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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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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